

# THE FULL GOSPEL HALL

England & Wales · Charity number 1054391

## Details

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**Other names** FULL GOSPEL HALL EAST HAM

**Status** Registered

**Legal form** Other

**Registered** 1996-04-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Full Gospel Hall  
91 Plashet Grove  
London  
E6 1AA

**Phone** 02084716589

**Email** [enquiries@thefullgospelhall.org](mailto:enquiries@thefullgospelhall.org)

**Website** [www.thefullgospelhall.org](http://www.thefullgospelhall.org)

## Activities

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**Objects:** The objects of the Church ("the Objects") are for the benefit of the public:(a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;(b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and(c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

**Activities:** The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God.Our priority is to continue to focus on our stated aim whilst providing financial support to Overseas Missions and to Charitable Relief Organisations.

## Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE EAST HAM
- Essex
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,824	£116,502	-	-
2023-12-31	£96,428	£184,593	-	-
2022-12-31	£93,412	£278,489	-	-
2021-12-31	£58,603	£110,247	-	-
2020-12-31	£59,519	£67,642	-	-

## Trustees

Name	Role	Appointed
Eric Amankwaa Boateng		2021-02-03
FRANCIS ATSU KUAGBELA		
Hanan Alamy		2021-01-06
MR BRANFORD BOATENG		
Olujimi Ogundele		2021-02-03
Patricia John		2014-02-10
Percy James Jenkins		2023-05-03
Rev Douglas Clarkson Williams		2023-03-16
Valerie Robinson		2021-01-06

**THE FULL GOSPEL HALL**

England & Wales - Charity number 1054391

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# Accounts

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# REPORT AND FINANCIAL STATEMENTS

for the

## YEAR ENDED 31 DECEMBER 2024

### THE FULL GOSPEL HALL

91 Plashet Grove, East Ham

London, E6 1AA

Charity Registration NO 1054391

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Acting Minister: Pastor Patsy John

Church Secretary: Valerie Robinson

Treasurer: Francis Kuagbela

Alor & Co

Chartered Certified Accountants and

Management Consultants

51 Craig Street

City Centre

Peterborough

PE1 2EJ

**ACCA**

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PRINCIPAL

E. Alorbu BA(HONS) FCCA

CONSULTANT

G. Akintude FCCA

**ALOR & CO**

Chartered Certified Accountants and Management Consultants  
ACCOUNTANCY \* TAXATION \* MANAGEMENT CONSULTANCY

Date: 20<sup>th</sup> October 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FULL GOSPEL HALL - ASSEMBLIES OF GOD.**

We have reported on the accounts of the Full Gospel Hall Assemblies of God for the year ended 31<sup>st</sup> December 2024 which are set out on pages 5 to 14.

**Respective responsibilities of trustees and independent 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 account under section 144(2) of the charity's Act 2011 (the 2011 Act) and that an independent examination is needed:

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act.
2. to follow the procedures laid down in General Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Act; and
3. no examination on the trustees' report
4. to state whether particular matters have come to our attention

**Basis of the Independent examiner's report**

Our 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 charity and a comparison of the accounts presented with the underlying records. It also includes consideration of any material unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any of such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view 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.

**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that any material misstatement in the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act and
  - b) to prepare accounts which accords with the accounting records and comply with the accounting requirements of the 2011 Act

This firm is regulated by the Association of Chartered Certified Accountants in the conduct of Accounting and Consultancy work.

have not been met; or

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



Ebenezer Alorbu FCCA  
For Alor & Co

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### **Objectives and Activities.**

The prime object of the Assembly (Charity) is the advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Assemblies of God Incorporated.

Apart from the search for a full-time Pastor; our priority for this year was to continue to focus on our stated aim, that is to be a light in the community, whilst considering the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to encourage people to live out their faith as part of the Assembly through:

Worship and prayer, learning about the gospel; and developing their personal knowledge and trust in Jesus.

Provision of pastoral care for people known to have problems

Missionary and outreach work.

### **Achievements and Performance.**

#### **Worship and Prayer:**

The Assembly offers a wide range of services during the week and over the course of the year that have been found to be beneficial and spiritually fulfilling for those taking part.

The regular Sunday morning service provides the opportunity for freedom in worship whilst allowing a time for contemplation at the Breaking of Bread (Communion). This is followed by the ministry of the word, whilst the children gather in the lower hall for junior church in age related classes.

Other services provide opportunity for prayer, studying the Scriptures and, for the youth the addition of games and social activities.

All are welcome to attend our regular services and again, during the past year, we have had a number of visitors attending the Sunday morning service. At present there are 98 persons on the church register. All regular attendees are invited to apply for membership. Some were removed from the register either through death or because they resigned from the fellowship or moved from the locality.

As well as the regular services, we enable the fellowship to celebrate and thank God at the milestones of the journey through life. Through the dedication of infants we thank God for the gift of life, through baptism the candidates witness their faith in Jesus Christ, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief whilst giving thanks for the life of the person now committed to God's keeping. During the year we have celebrated few dedications and held no funeral.

#### **Pastoral Care:**

Rev. Patricia John, in her capacity of Interim Leader continued to oversee the pastoral care of the church. During the Sunday morning service we provide crèche facilities for parents and babies to which the service is relayed. This enables them to enjoy the ministry whilst allowing the infants to have the freedom to play.

During the summer an outing to Kent, was organised by two of the members and the church was able to subsidise the cost of the coaches.

The Junior Church takes place during the Sunday morning service at the time set aside for the Ministry of the Word. There are about 50 children registered and each child is provided with a workbook that supports the lesson. There is a rota of volunteers from the membership, all of whom have been D & B checked, who teach the children using "Go Teach" materials.

Some members of the Assembly are unable to attend the services due to sickness or age and to ensure their care the Pastor has established a team of volunteers to keep in touch by telephone or visiting them to keep them in touch with Assembly life. When requested, Pastor Patsy and the visitation team have visited members, either in their homes or in hospital, to celebrate communion and pray with them.

#### **Mission and Evangelism:**

Helping those in need is an evidence of our faith and we provide financial support to organisations that supply food and clothing and for the Social and Educational needs of Adults and Children in those parts of the world affected by natural disasters, national unrest and famine. Knowing that needs exist in the area local to the Assembly, all the non-perishable foods brought to the annual Harvest Thanksgiving Service are donated to the Renewal Refugee and Migrant Project (RAMP) who provide a support service for those seeking asylum or are otherwise outside the Social Service's umbrella.

#### **Ecumenical Relationships.**

The Assembly is an associate of the Newham Christian Fellowship. It is also in fellowship with the Assemblies of God Incorporated and benefits from its advice and assistance, the annual subscription is 4% of the unrestricted income received in the previous year.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024 (Continued)

### Financial Review:

The Church is dependent for its day to day running on the financial support of its Members and Congregation and during 2024 income from direct giving was below our budget expectations.

As can be seen from the Statement of Accounts, the income was lower than that in previous years and we were not have been able to cover our expenses due to restoration work to the church building and the flats. We spent £11,678 more than our income due to restoration work to the church building and flats. The total receipts of tithes and offerings were £30,522 and Gift Aid was £23,413 are detailed in the Financial Statements. Tithes and offerings by the Gift Aid scheme were down slightly and this resulted in the drop in tax recovered £5853.

During the year we were able to give financial support of £3000 to Missionary Societies and Social and educational Charitable Organisations. The church is in a strong financial position.

### Reserves Policy.

The CC has considered the level of reserves they wish to retain appropriate to the Assembly's needs. This is based on the Assembly's size and the level of commitments held. The CC aim to ensure that the Assembly will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income. The Property Fund is designated to provide for the future joint purchase of a manse in the event that an incoming Minister requires assistance in purchasing a house. In reviewing the cost of housing in the Borough it will be necessary to increase the amount held in the fund. The CC will endeavour not to 'sit' on funds unnecessarily.

### Staff & Volunteers.

The Church employs a part-time Youth Leader, a part-time church administrator and three part-time Cleaners. The achievements of the past year are due to the continuing voluntary help of the Members in the various departments of the work.

No remuneration was received by the Trustees other than the out of pocket expenses disclosed in the accounts and no material transaction took place between the Church and a Trustee or any person connected with any of them. The cost of maintenance and improvements to the Property is met from Gifts in Kind and Income from the General and Property Fund.

### Property.

The Assembly property is freehold and held in trust by the Holding Trustees and consists of five persons. However, there is presently one position vacant. The Holding Trustees are appointed by and are responsible to the Church Council.

The Holding Trustees are:

Mr Felix Baptiste  
Mrs Betty Duckett  
Mr Branford B. Yeboah

### Reference & Administrative details

The **Full Gospel Hall** is a Registered Charity number **1054391** and is situated in East Ham in the London Borough of Newham. It is in Fellowship with the Assemblies of God.

The principal address is **91, Plashet Grove, East Ham, London, E6 1AA.**

The **primary bankers** are HSBC Bank plc. 118, High Street North, East Ham, London E6 2HX.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024 (Continued)

### Structure, governance and management.

The Governing document is a Deed of Trust and the Trust is unincorporated. Whilst reviewing the governance of the Assembly the attention of the CC was drawn to the fact that the document is out of date, the model deed having been revised by the Assemblies of God. It was decided to engage Geldards, the AOG Solicitors, to prepare a new document for the Full Gospel Hall. This new Deed was completed in early 2021.

For the present, the method of appointment of Church Council Members is set out in the Constitution adopted 8<sup>th</sup> April 1995. During the year the membership of the Church Council was strengthened by the addition of four persons. The Church Council members are responsible for making decisions on all matters of general concern and importance to the Assembly including deciding on how the funds of the Assembly are to be spent.

The Church Council Members are:

Interim Lead Pastor Patricia John	
Pastor Douglas Williams	
Ms Valerie Robinson	
Mr E. A. Boateng	
Mr B.B. Yeboah	Ms Hanan Alamy
Mr F.A. Kuagbela	Mr J. Ogundele

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There are presently five persons serving as Deacons. The membership of the Deaconate is by nomination and election by those who are full members of the Assembly. All those who attend the services regularly are encouraged to apply for membership and take an active role in the life of the Assembly.

The members of the Deaconate are:

Mrs Ada Adu	Mr James Iziegbe
Mr Amos Ndubuisy	Mrs Betty Duckett
Mr Kayode Olowfila	

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024 (Continued)

### Names of the Charity Trustees who manage the Charity:

Acting Pastor	Rev. Mrs Patricia John
	Rev. Douglas Williams
Secretary	Ms Valerie Robinson
Treasurer	Mr Francis Kuagbela
	Mr Branford B. Yeboah

### TRUSTEES RESPONSIBILITIES

The Charities Act 1993 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:


- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Declarations.

The trustees declare that they have approved the trustees' report above

### Signed on behalf of the charity's trustees'

Signature  .....

Full name: Francis Kuagbela

Position: Treasurer

Date: 30/09/25

**FULL GOSPEL HALL - EAST HAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £		Designated Funds £		Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOMING RESOURCES</b>								
Voluntary Income	3a	59,788	*	-		212	* 60,000	66,371
Activities for Generating Funds	3b	36,060	*			-	* 36,060	18,725
Investment Income Receipts	3c	5,610	*	-			5,610	3,264
Other Income Resources	3d	3,154	*			-	3,154	5,052
<b>TOTAL INCOME RESOURCES</b>		<b>104,612</b>		<b>-</b>		<b>212</b>	<b>104,824</b>	<b>93,412</b>
<b>RESOURCES EXPENDED</b>								
Cost of Charitable Activities	4a	105,484	*	-	*	-	* 105,484	264,425
Governance Costs	4b	11,018	*	-	*	-	* 11,018	15,467
<b>TOTAL RESOURCES EXPENDED</b>		<b>116,502</b>		<b>-</b>		<b>-</b>	<b>116,502</b>	<b>279,892</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>		<b>- 11,890</b>		<b>-</b>		<b>212</b>	<b>- 11,678</b>	<b>- 186,480</b>
Total Funds Brought Forward		1,121,115		90,952		4,041	1,216,108	1,302,546
Prior year adjustment								
Transfer of Funds		-	*	-		*	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,109,225</b>		<b>90,952</b>		<b>4,253</b>	<b>1,204,430</b>	<b>1,116,066</b>

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.

**FULL GOSPEL HALL - EAST HAM**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £		Restricted Funds £	31-Dec-24 £	31-Dec-23 £
<b>Fixed Assets</b>						
Tangible Assets	2	601255	*	0	601255	604082
<b>Current Assets</b>						
GA Tax Refund - HMRC		4078			4078	1858
Investment Interest Accrued	3c	0	*	0	0	4945
Suspense Account		3320			3320	3097
Cash at Bank and in Hand	7	595073	*	0	595073	605618
Debtors: Due within one year	8b		*	0	0	0
<b>Total Current Assets</b>		<b>602470</b>		<b>0</b>	<b>602470</b>	<b>615518</b>
<b>Creditors</b>						
Due within one year	8a	-705	*	0	-705	3491
<b>NET CURRENT ASSETS</b>		<b>603175</b>		<b>0</b>	<b>603175</b>	<b>612027</b>
<b>Suspense Account</b>					-	-
<b>TOTAL ASSETS</b>		<b>1204430</b>		<b>0</b>	<b>1204430</b>	<b>1216109</b>
<b>FUNDS OF THE CHARITY</b>						
General Funds		1109225	*	0	1109225	1121115
Designated Funds	6	90952	*	0	90952	90952
Restricted Funds	5			4253	4253	4041
Suspense						0
		<b>1200177</b>		<b>4253</b>	<b>1204430</b>	<b>1216109</b>

Suspense Account: The difference of £3320 cannot, at present, be accounted for but we will continue to re-examine the books for the reason.

Approved by the Trustees and  
Signed on their behalf by F.A. Kuagbela, Treasurer

  
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**FULL GOSPEL HALL - EAST HAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Incoming Resources:**

***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:  
the charity becomes entitled to the resources;  
the Trustees are virtually certain they will receive the resources; and  
the monetary value can be measured with sufficient reliability

***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services have been delivered.

***Gifts in Kind***

Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  
Gifts in Kind for sale or distribution are included in the accounts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as incoming resources when receivable.

***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed upon these resources is the estimated value to the charity of the service or facility received.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

***Investment Income***

This is included in the accounts when receivable.

***Investment Gains and Losses***

This includes any gain or loss on the sale of investments any gain or loss resulting from revaluing investments to market value at the end of the year.

***Liability Recognition***

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources

***Governance Costs***

These include costs of preparation and examination of statutory accounts, the cost of the trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters.

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1 ACCOUNTING POLICIES (Continued)**

**Expenditure and Liabilities**

***Grants with performance conditions***

Where a charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only recognized in the SOFA once the recipient has provided the specific service or output.

***Grants payable without performance conditions***

These are only recognized in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Support Costs***

Support Costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources. E.g. allocating property costs by floor areas, or per capital. Staff costs by the time spent and other costs by their usage.

***Assets***

Tangible fixed assets for use by the charity are capitalized if they can be used for more than one year, and cost at least £500. They are valued at cost or if gifted at the value to the charity on receipt.

***Investments***

Investments quoted on a recognized stock exchange are valued at market value at the year end. Other investment assets are included at trustee's best estimate of market value.

There has been no change to the accounting policies (valuation rules and method of accounting)

**2. TANGIBLE FIXED ASSETS**

Depreciation is calculated at a rate to write off the cost of tangible assets on a reducing balance method over their useful lives. The rates applied per annum are as follows

Property	0%
Furniture	10%
Equipment	25%

**Schedule of Fixed Assets**

Cost		Property £	Furniture £	Equipment £	Total £
Balance b/f	01-Jan-24	590,000.00	28,976.00	53,351.00	672,327.00
Additions		-	-	-	-
Disposals	Item returned for credit	-	-	-	-
<b>Cost at</b>	<b>31-Dec-24</b>	<b>590,000.00</b>	<b>28,976.00</b>	<b>53,351.00</b>	<b>672,327.00</b>
<b>Depreciation</b>					
Balance b/f	01-Jan-24	-	24,352.70	43,892.00	68,244.70
Charge for the year		-	462.33	2,364.75	2,827.08
<b>Balance C/F</b>	<b>31-Dec-24</b>	<b>-</b>	<b>24,815.03</b>	<b>46,256.75</b>	<b>71,071.78</b>
<b>Net Book Value as at</b>	<b>31-Dec-24</b>	<b>590,000.00</b>	<b>4,160.97</b>	<b>7,094.25</b>	<b>601,255.22</b>
<b>Net Book Value as at</b>	<b>31-Dec-23</b>	<b>590,000.00</b>	<b>4,623.30</b>	<b>9,459.00</b>	<b>604,082.30</b>

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. INCOMING RESOURCES**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>a) Voluntary Income</b>						
Tithes and Offerings		30,522			30,522	23,440
Gift Aid		23,413			23,413	27,132
Gift Aid Refund ( HMRC)		5,853			5,853	6,188
Other receipts				212	212	1,727
Missions	5a	-		- *	-	-
Social & Educational	5b	-		- *	-	-
Other funds	5d	-		*	-	-
Book Fund	5e	-		- *	-	-
Tax Recovered					-	-
Flowers		-			-	-
Catering		-			-	-
Junior Church Offerings		-		-	-	-
Equipment Credit					-	-
		<b>59,788</b>	<b>-</b>	<b>212</b>	<b>60,000</b>	<b>58,487</b>
<b>b) Activities for Generating Funds</b>						
Rent		36,060	-	-	36,060	27,031
Church Organizations	5c	-	-	*	-	-
		-	-	-	-	-
		<b>36,060</b>	<b>-</b>	<b>-</b>	<b>36,060</b>	<b>27,031</b>
<b>c) Investment Income (Interest)</b>						
HSBC Current Account		-			-	-
HSBC Deposit Account		4,177			4,177	3,954
HSBC Property Account		385		-	385	252
Kingdom Bank Treasury 5001-01158 X		-		-	-	4,945
Saffron Building Society 12 Bond		1,048			1,048	870
		-			-	-
		<b>5,610</b>	<b>-</b>	<b>-</b>	<b>5,610</b>	<b>10,021</b>
<b>d) Other Incoming Resources</b>						
Software Support - Cancelled DD						-
Miscellaneous		3,154	-	-	3,154	2,616
Book Sales		-	-	-	-	-
		<b>3,154</b>	<b>-</b>	<b>-</b>	<b>3,154</b>	<b>2,616</b>
<b>TOTAL INCOME RESOURCES:</b>		<b>104,612</b>	<b>-</b>	<b>212</b>	<b>104,824</b>	<b>98,155</b>

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**4. RESOURCES EXPENDED**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>a) Costs of Charitable Activities</b>						
AOG Benevolent Fund		-	-	-	-	-
AOG Subscription		-	-	-	-	500
Book Fund		-	-	*	-	-
Catering Costs		3,800	-	-	3,800	1,817
Church Building		35,096	-	-	35,096	46,677
Church Housing		8,025	-	-	8,025	69,200
Church Organizations		-	-	*	-	-
Cleaner's Salaries Gross		7,684	-	-	7,684	9,809
Cleaning and Hygiene expenses		-	-	-	-	20
Equipment Purchases <500		-	-	-	-	92
Flowers		-	-	-	-	194
Furniture <500		-	-	-	-	-
Junior Church		2,305	-	-	2,305	1,207
Literature/ Outreach		593	-	-	593	1,005
Ministry		9,777	-	-	9,777	2,720
Miscellaneous/Annual Recurring		8,185	-	-	8,185	6,435
Pastor's Expenses	10	400	-	-	400	3,087
National Insurance Contributions FGH		800	-	-	800	-
NEST Pension Fund Contributions FGH		386	-	-	386	451
Training		-	-	-	-	-
Pastor's Salary Gross	10	-	-	-	-	-
Musical Expenses		-	-	-	-	3,520
Piano Tuning		-	-	-	-	-
Postage		-	-	-	-	61
Stationery		370	-	-	370	941
Social & Educational	5b	-	-	*	-	-
Telephone and fax		1,987	-	-	1,987	1,819
Utilities (Gas, Water, Electricity)		9,208	-	-	9,208	5,691
Visitation		400	-	-	400	-
Youth Pastor's Salary Gross		13,327	-	-	13,327	13,315
Irrecoverable dishonoured cheques		306	-	-	306	-
Missions	5a	2,835	-	-	2,835	3,512
Church Administrator's Cost		-	-	-	-	-
		<b>105,484</b>	<b>-</b>	<b>-</b>	<b>105,484</b>	<b>172,073</b>
<b>b) Governance Costs</b>						
Accounts Examination		1,200	-	-	1,200	1,200
Bookkeeping Fees		1,000	-	-	1,000	850
AOG Fees - Gift Aid Submission		351	-	-	351	372
AOG 3% Contribution		1,721	-	-	1,721	1,687
Training		-	-	-	-	-
Copyright License		1,066	-	-	1,066	460
Internet		-	-	-	-	-
Depreciation		2,827	-	-	2,827	3,667
Insurance Costs		1,714	-	-	1,714	1695
Health & Safety and Safeguarding		-	-	-	-	-
Council Tax		-	-	-	-	1,484
Repairs and Maintenance		-	-	-	-	-
Solicitors's fees (New Deed)		-	-	-	-	-

Bank Charges	448		448	449
Software support	691		691	648
	<u>11,018</u>	-	-	<u>11,018</u>
				<u>12,512</u>
<b>TOTAL COSTS:</b>	<u>116,502</u>	-	-	<u>116,502</u>
				<u>184,585</u>



**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2024**

**5. RESTRICTED FUNDS**

	Balance at 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-24 £
<b>a) Mission Funds</b>					
LoRe Italy	-	-	-	-	-
Christian Solidarity	-	-	-	-	-
Missions & Missionary Societies	1,082	-	-	-	1,082
	<b>1,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,082</b>
<b>b) Social &amp; Educational</b>					
CAM Baby Food	-	-	-	-	-
Jamaica Shipping	-	-	-	-	-
Dominica Shipping	-	-	-	-	-
Returned Cheques	-	-	-	-	-
Other Beneficiaries	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>c) Church Organizations</b>					
Tuesday Fellowship	260	-	-	-	260
Ladies' Ministries	376	212	-	-	588
Men's Fellowship	-	-	-	-	-
Children's Work	-	-	-	-	-
Youth Clubs	-	-	-	-	-
Church Outing	-	793	-	-	793
	<b>-</b>	<b>157</b>	<b>-</b>	<b>-</b>	<b>55</b>
<b>d) Other Funds</b>					
Bequest from Miss D. Eldridge's estate	640	-	-	-	640
Ventilation Fans	399	-	-	-	399
E Adams Bequest	500	-	-	-	500
G. Whitehorne Bequest	300	-	-	-	300
Other Funds	1,006	-	-	-	1,006
	<b>2,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,845</b>
<b>e) Book Fund</b>					
Book Fund	270	-	-	-	270
	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270</b>
<b>TOTAL</b>	<b>4,041</b>	<b>212</b>	<b>-</b>	<b>-</b>	<b>4,253</b>

Restricted funds are to be expended as specified above.

The restricted funds are wholly represented by the cash reserves of the charity

**6 DESIGNATED FUNDS**

Property Fund	90,952	-	-	-	90,952
	<b>90,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,952</b>

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2024**

**7. CASH AT BANK AND IN HAND**

		31-Dec-24	31-Dec-23
		£	£
Current Account	HSBC	5,560	6,393
Deposit Account	HSBC	180,617	232,237
Property Account	HSBC	68,006	31,561
12 Month Treasury	Kingdom Bank 5001-01158-X	243,307	238,740
Deposit Account	Saffron Building Society 65168331	94,974	93,926
Cash in Hand	General Fund	1,761	2,281
	Tuesday Fellowship	260	260
	Ladies' Ministries (was Women's Fellowship)	588	251
		<u>595,073</u>	<u>605,649</u>

**8a. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accountancy Fee	1,200	2,400
Bookkeeping fee	1,000	850
AOG HQ Administrative charges Accrued	245	111
AOG 3% Contribution	-	130
	<u>705</u>	<u>3,491</u>

**8b. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

There were no debtors (loan to church members) falling due within one year of the financial year ended 31st December 2024

	2024	2023
Kingdom Bank Investment income accrued as at 31st December	-	4,945
GA Tax Refund - HMRC as at 31st December	4,078	1,858
Suspense Account	3,320	3,097
	<u>7,397</u>	<u>9,900</u>

**9. PART TIME EMPLOYEES**

Youth Pastor's gross salary	13,327	13,315
Cleaners' gross salary	7,684	9,809
Church administrator	-	-
	<u>21,011</u>	<u>23,124</u>

**Employees who were engaged in the each of following activities:**

Activities in furtherance of the organization's objectives:	5	5
---	---	---

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £50,000. (2019: None)

Revised: 30/09/2021

## **FULL GOSPEL HALL - EAST HAM**

### **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31st DECEMBER 2024**

#### **10. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organization and a Trustee or any person connected with them.

#### **11 RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil their charitable objectives even if there is a temporary shortfall in income. The Trustees will endeavour not to 'sit' on funds unnecessarily.

**THE FULL GOSPEL HALL**

England & Wales - Charity number 1054391

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# Accounts

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# REPORT AND FINANCIAL STATEMENTS

for the

## YEAR ENDED 31 DECEMBER 2023

### THE FULL GOSPEL HALL

91 Plashet Grove, East Ham

London. E6 1AA

Charity Registration N0 1054391

Acting Minister: Pastor Patsy John

Church Secretary: Valerie Robinson

Treasurer: Francis Kuagbela

Alor & Co

Chartered Certified Accountants and  
Management Consultants

45a Market Street

East Ham

London E6 2RA

**ALOR & CO**

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PRINCIPAL

E. Alorbu BA(HONS) FCCA

CONSULTANT

G. Akintude FCCA

**ALOR & CO**

Chartered Certified Accountants and Management Consultants  
ACCOUNTANCY \* TAXATION \* MANAGEMENT CONSULTANCY

Date: 21<sup>st</sup> October 2024**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FULL GOSPEL HALL - ASSEMBLIES OF GOD.**

We have reported on the accounts of the Full Gospel Hall Assemblies of God for the year ended 31<sup>st</sup> December 2023 which are set out on pages 5 to 13.

**Respective responsibilities of trustees and independent 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 account under section 144(2) of the charity's Act 2011 (the 2011 Act) and that an independent examination is needed:

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act.
2. to follow the procedures laid down in General Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Act; and
3. no examination on the trustees' report
4. to state whether particular matters have come to our attention

**Basis of the Independent examiner's report**

Our 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 charity and a comparison of the accounts presented with the underlying records. It also includes consideration of any material unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any of such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view 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.

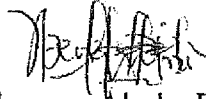
**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that any material misstatement in the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act and
  - b) to prepare accounts which accords with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Ebenezer Alorbu FCCA  
For Alor & Co

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

### Objectives and Activities.

The prime object of the Assembly (Charity) is the advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Assemblies of God Incorporated.

Apart from the search for a full-time Pastor; our priority for this year was to continue to focus on our stated aim, that is to be a light in the community, whilst considering the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to encourage people to live out their faith as part of the Assembly through:

Worship and prayer, learning about the gospel; and developing their personal knowledge and trust in Jesus.

Provision of pastoral care for people known to have problems

Missionary and outreach work.

### Achievements and Performance.

#### Worship and Prayer:

The Assembly offers a wide range of services during the week and over the course of the year that have been found to be beneficial and spiritually fulfilling for those taking part.

The regular Sunday morning service provides the opportunity for freedom in worship whilst allowing a time for contemplation at the Breaking of Bread (Communion). This is followed by the ministry of the word, whilst the children gather in the lower hall for junior church in age related classes.

Other services provide opportunity for prayer, studying the Scriptures and, for the youth the addition of games and social activities.

All are welcome to attend our regular services and again, during the past year, we have had a number of visitors attending the Sunday morning service. At present there are 96 persons on the church register. All regular attendees are invited to apply for membership. Some were removed from the register either through death or because they resigned from the fellowship or moved from the locality.

As well as the regular services, we enable the fellowship to celebrate and thank God at the milestones of the journey through life. Through the dedication of infants we thank God for the gift of life, through baptism the candidates witness their faith in Jesus Christ, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief whilst giving thanks for the life of the person now committed to God's keeping. During the year we have celebrated few dedications and held no funeral.

#### Pastoral Care:

Rev. Patricia John, in her capacity of Interim Leader continued to oversee the pastoral care of the church. During the Sunday morning service we provide crèche facilities for parents and babies to which the service is relayed. This enables them to enjoy the ministry whilst allowing the infants to have the freedom to play.

During the summer an outing to Kent, was organised by two of the members and the church was able to subsidise the cost of the coaches.

The Junior Church takes place during the Sunday morning service at the time set aside for the Ministry of the Word. There are about 50 children registered and each child is provided with a workbook that supports the lesson. There is a rota of volunteers from the membership, all of whom have been D & B checked, who teach the children using "Go Teach" materials.

Some members of the Assembly are unable to attend the services due to sickness or age and to ensure their care the Pastor has established a team of volunteers to keep in touch by telephone or visiting them to keep them in touch with Assembly life. When requested, Pastor Patsy and the visitation team have visited members, either in their homes or in hospital, to celebrate communion and pray with them.

#### Mission and Evangelism:

Helping those in need is an evidence of our faith and we provide financial support to organisations that supply food and clothing and for the Social and Educational needs of Adults and Children in those parts of the world affected by natural disasters, national unrest and famine. Knowing that needs exist in the area local to the Assembly, all the non-perishable foods brought to the annual Harvest Thanksgiving Service are donated to the Renewal Refugee and Migrant Project (RAMP) who provide a support service for those seeking asylum or are otherwise outside the Social Service's umbrella.

#### Ecumenical Relationships.

The Assembly is an associate of the Newham Christian Fellowship. It is also in fellowship with the Assemblies of God Incorporated and benefits from its advice and assistance, the annual subscription is 3% of the unrestricted income received in the previous year.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023 (Continued)

### Financial Review:

The Church is dependent for its day to day running on the financial support of its Members and Congregation and during 2023 income from direct giving was below our budget expectations.

As can be seen from the Statement of Accounts, the income was lower than that in previous years and we were not have been able to cover our expenses due to restoration work to the church building and the flats. We spent £88,165 more than our income due to restoration work to the church building and flats. The total receipts of tithes and offerings were £23,440 and Gift Aid was £27,132 are detailed in the Financial Statements. Tithes and offerings by the Gift Aid scheme were down slightly and this resulted in the drop in tax recovered..

During the year we were able to give financial support of £1100 to Missionary Societies and Social and educational Charitable Organisations. The church is in a strong financial position.

### Reserves Policy.

The CC has considered the level of reserves they wish to retain appropriate to the Assembly's needs. This is based on the Assembly's size and the level of commitments held. The CC aim to ensure that the Assembly will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income. The Property Fund is designated to provide for the future joint purchase of a manse in the event that an incoming Minister requires assistance in purchasing a house. In reviewing the cost of housing in the Borough it will be necessary to increase the amount held in the fund. The CC will endeavour not to 'sit' on funds unnecessarily.

### Staff & Volunteers.

The Church employs a part-time Youth Leader, a part-time church administrator and three part-time Cleaners. The achievements of the past year are due to the continuing voluntary help of the Members in the various departments of the work.

No remuneration was received by the Trustees other than the out of pocket expenses disclosed in the accounts and no material transaction took place between the Church and a Trustee or any person connected with any of them. The cost of maintenance and improvements to the Property is met from Gifts in Kind and Income from the General and Property Fund.

### Property.

The Assembly property is freehold and held in trust by the Holding Trustees and consists of five persons. However, there is presently one position vacant. The Holding Trustees are appointed by and are responsible to the Church Council.

The Holding Trustees are:

Mr Felix Baptiste  
Mrs Betty Duckett  
Mr Branford B. Yeboah

### Reference & Administrative details

The Full Gospel Hall is a Registered Charity number **1054391** and is situated in East Ham in the London Borough of Newham. It is in Fellowship with the Assemblies of God.

The principal address is **91, Plashet Grove, East Ham, London, E6 1AA.**

The **primary bankers** are HSBC Bank plc. 118, High Street North, East Ham, London E6 2HX.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023 (Continued)

### Structure, governance and management.

The Governing document is a Deed of Trust and the Trust is unincorporated. Whilst reviewing the governance of the Assembly the attention of the CC was drawn to the fact that the document is out of date, the model deed having been revised by the Assemblies of God. It was decided to engage Geldards, the AOG Solicitors, to prepare a new document for the Full Gospel Hall. This new Deed was completed in early 2021.

For the present, the method of appointment of Church Council Members is set out in the Constitution adopted 8<sup>th</sup> April 1995. During the year the membership of the Church Council was strengthened by the addition of four persons.

The Church Council members are responsible for making decisions on all matters of general concern and importance to the Assembly including deciding on how the funds of the Assembly are to be spent.

The Church Council Members are:

Interim Lead Pastor Patricia John  
Pastor Douglas Williams  
Ms Valerie Robinson  
Mr E. A. Boateng  
Mr B.B. Yeboah  
Mr F.A. Kuagbela

Ms Hanan Alamy  
Mr J. Ogundele

There are presently five persons serving as Deacons. The membership of the Deaconate is by nomination and election by those who are full members of the Assembly. All those who attend the services regularly are encouraged to apply for membership and take an active role in the life of the Assembly.

The members of the Deaconate are:

Mrs Ada Adu  
Mr Amos Ndubuisy  
Mr Kayode Olowfila

Mr James Iziegbe  
Mrs Betty Duckett

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (Continued)

### Names of the Charity Trustees who manage the Charity:

Acting Pastor	Rev. Mrs Patricia John Rev. Douglas Williams
Secretary	Ms Valerie Robinson
Treasurer	Mr Francis Kuagbela Mr Branford B. Yeboah

### TRUSTEES RESPONSIBILITIES

The Charities Act 1993 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

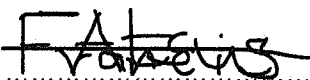
- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Declarations.

The trustees declare that they have approved the trustees' report above

### Signed on behalf of the charity's trustees'

Signature	 .....
Full name:	Francis Kuagbela
Position:	Treasurer
Date:	30/09/24

**FULL GOSPEL HALL - EAST HAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Notes	Unrestricted Funds £		Designated Funds £		Restricted Funds £	Total 2022 £	Total 2021 £	
<b>INCOMING RESOURCES</b>									
Voluntary Income	3a	56,760	*	-		1,082	*	57,842	66,371
Activities for Generating Funds	3b	27,031	*			645	*	27,676	18,725
Investment Income Receipts	3c	10,021	*	-				10,021	3,264
Other Income Resources	3d	2,616	*			-		2,616	5,052
<b>TOTAL INCOME RESOURCES</b>		<b>96,428</b>		<b>-</b>		<b>1,727</b>		<b>98,155</b>	<b>93,412</b>
<b>RESOURCES EXPENDED</b>									
Cost of Charitable Activities	4a	172,082	*	-	*	-	*	172,082	264,425
Governance Costs	4b	12,511	*	-	*	-	*	12,511	15,467
<b>TOTAL RESOURCES EXPENDED</b>		<b>184,593</b>		<b>-</b>		<b>-</b>		<b>184,593</b>	<b>279,892</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>		<b>-</b>		<b>88,165</b>		<b>-</b>		<b>1,727</b>	<b>-</b>
Total Funds Brought Forward		1,209,280		90,952		2,314		1,302,546	1,302,546
Prior year adjustment									
Transfer of Funds		-	*	-		*		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,121,115</b>		<b>90,952</b>		<b>4,041</b>		<b>1,216,109</b>	<b>1,116,066</b>

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.

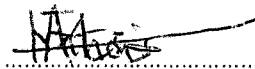
**FULL GOSPEL HALL - EAST HAM**

**BALANCE SHEET  
FOR YEAR ENDED 31st DECEMBER 2023**

	Notes	Unrestricted Funds £		Restricted Funds £	31-Dec-23 £	31-Dec-23 £
<b>Fixed Assets</b>						
Tangible Assets	2	604082 *		0	604082	605582
<b>Current Assets</b>						
GA Tax Refund - HMRC		1858			1858	1698
Investment Interest Accrued	3c	4945 *		0	4945	1338
Cash at Bank and in Hand	7	605619 *		0	605619	691114
Debtors: Due within one year	8b		*	0	0	0
<b>Total Current Assets</b>		<b>612422</b>		<b>0</b>	<b>612422</b>	<b>694150</b>
<b>Creditors</b>						
Due within one year	8a	3491 *		0	3491	3250
<b>NET CURRENT ASSETS</b>		<b>608931</b>		<b>0</b>	<b>608931</b>	<b>690900</b>
Suspense Account		3,097		-	3,097	6,065
<b>TOTAL ASSETS</b>		<b>1216109</b>		<b>0</b>	<b>1216109</b>	<b>1302547</b>
<b>FUNDS OF THE CHARITY</b>						
General Funds		1121115 *		0	1121115	1209281
Designated Funds	6	90952 *		0	90952	90952
Restricted Funds	5			4041 *	4041	2314
Suspense						0
		<b>1212067</b>		<b>4041</b>	<b>1216109</b>	<b>1302547</b>

Suspense Account: The difference of £6065 cannot, at present, be accounted for but we will continue to re-examine the books for the reason.

Approved by the Trustees and  
Signed on their behalf by F.A. Kuagbela, Treasurer  
31st August 2024

  
 .....

## FULL GOSPEL HALL - EAST HAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Incoming Resources:**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:  
the charity becomes entitled to the resources;  
the Trustees are virtually certain they will receive the resources; and  
the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services have been delivered.

##### ***Gifts in Kind***

Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed upon these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This includes any gain or loss on the sale of investments any gain or loss resulting from revaluing investments to market value at the end of the year.

##### ***Liability Recognition***

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources

##### ***Governance Costs***

These include costs of preparation and examination of statutory accounts, the cost of the trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters.

## FULL GOSPEL HALL - EAST HAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023

#### 1 ACCOUNTING POLICIES (Continued)

##### **Expenditure and Liabilities**

###### ***Grants with performance conditions***

Where a charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only recognized in the SOFA once the recipient has provided the specific service or output.

###### ***Grants payable without performance conditions***

These are only recognized in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

###### ***Support Costs***

Support Costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources. E.g. allocating property costs by floor areas, or per capital. Staff costs by the time spent and other costs by their usage.

###### ***Assets***

Tangible fixed assets for use by the charity are capitalized if they can be used for more than one year, and cost at least £500. They are valued at cost or if gifted at the value to the charity on receipt.

###### ***Investments***

Investments quoted on a recognized stock exchange are valued at market value at the year end. Other investment assets are included at trustee's best estimate of market value.

There has been no change to the accounting policies (valuation rules and method of accounting)

#### 2. TANGIBLE FIXED ASSETS

Depreciation is calculated at a rate to write off the cost of tangible assets on a reducing balance method over their useful lives. The rates applied per annum are as follows

Property	0%
Furniture	10%
Equipment	25%

##### **Schedule of Fixed Assets**

Cost		Property £	Furniture £	Equipment £	Total £
Balance b/f	01-Jan-23	590,000.00	28,976.00	51,184.00	670,160.00
Additions		-	-	2,167.00	2,167.00
Disposals	Item returned for credit	-	-	-	-
<b>Cost at</b>	<b>31-Dec-23</b>	<b>590,000.00</b>	<b>28,976.00</b>	<b>53,351.00</b>	<b>672,327.00</b>
<b>Depreciation</b>					
Balance b/f	01-Jan-23	-	23,839.00	40,739.00	64,578.00
Charge for the year		-	513.70	3,153.00	3,666.70
<b>Balance C/F</b>	<b>31-Dec-23</b>	<b>-</b>	<b>24,352.70</b>	<b>43,892.00</b>	<b>68,244.70</b>
<b>Net Book Value as at</b>	<b>31-Dec-23</b>	<b>590,000.00</b>	<b>4,623.30</b>	<b>9,459.00</b>	<b>604,082.30</b>
<b>Net Book Value as at</b>	<b>31-Dec-22</b>	<b>590,000.00</b>	<b>5,137.00</b>	<b>10,445.00</b>	<b>605,582.00</b>

### 3. INCOMING RESOURCES

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>a) Voluntary Income</b>						
Tithes and Offerings		23,440			23,440	24,380
Gift Aid		27,132			27,132	40,573
Gift Aid Refund ( HMRC)		6,188			6,188	-
Other receipts				0	0	1,418
Missions	5a	-		1,082 *	1,082	-
Social & Educational	5b	-		- *	-	-
Other funds	5d	-		*	-	-
Book Fund	5e	-		- *	-	-
Tax Recovered					-	-
Flowers		-			-	-
Catering		-			-	-
Junior Church Offerings		-			-	-
Equipment Credit					-	-
					-	-
		<b>56,760</b>	<b>-</b>	<b>1,082</b>	<b>67,842</b>	<b>66,371</b>
<b>b) Activities for Generating Funds</b>						
Rent		27,031	-	-	27,031	18,725
Church Organizations	5c	-	-	645 *	645	-
					-	-
					-	-
		<b>27,031</b>	<b>-</b>	<b>645</b>	<b>27,676</b>	<b>18,725</b>
<b>c) Investment Income (Interest)</b>						
HSBC Current Account		-			-	-
HSBC Deposit Account		3,954			3,954	528
HSBC Property Account		252		-	252	4
Kingdom Bank Treasury 5001-01158 X		4,945		-	4,945	2,513
Saffron Building Society 12 Bond		870			870	220
					-	-
					-	-
		<b>10,021</b>	<b>-</b>	<b>-</b>	<b>10,021</b>	<b>3,265</b>
<b>d) Other Incoming Resources</b>						
Software Support - Cancelled DD						-
Miscellaneous		2,616	-	-	2,616	5,052
Book Sales		-	-	-	-	-
					-	-
		<b>2,616</b>	<b>-</b>	<b>-</b>	<b>2,616</b>	<b>5,052</b>
<b>TOTAL INCOME RESOURCES:</b>		<b>96,428</b>	<b>-</b>	<b>1,727</b>	<b>98,155</b>	<b>93,413</b>

**FULL GOSPEL HALL - EAST HAM**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

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**4. RESOURCES EXPENDED**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>a) Costs of Charitable Activities</b>						
AOG Benevolent Fund		-	-	-	-	-
AOG Subscription		500	-	-	500	1,949
Book Fund		-	-	*	-	90
Catering Costs		1,817	-	-	1,817	1,965
Church Building		46,677	-	-	46,677	98,482
Church Housing		69,200	-	-	69,200	95,995
Church Organizations		-	-	*	-	1,313
Cleaner's Salaries Gross		9,809	-	-	9,809	9,766
Cleaning and Hygiene expenses		20	-	-	20	892
Equipment Purchases <500		92	-	-	-	-
Flowers		194	-	-	194	115
Furniture <500		-	-	-	-	-
Junior Church		1,207	-	-	1,207	130
Literature/ Outreach		1,005	-	-	1,005	170
Ministry		2,720	-	-	2,720	3,305
Miscellaneous/Annual Recurring		6,435	-	-	6,435	8,470
Pastor's Expenses	10	3,087	-	-	-	1,944
National Insurance Contributions FGH		-	*	-	-	699
NEST Pension Fund Contributions FGH		451	-	-	451	421
Training		0	-	-	-	-
Pastor's Salary Gross	10	-	*	-	-	-
Musical Expenses		3,530	-	-	-	-
Piano Tuning		0	-	-	-	-
Postage		61	-	-	61	-
Stationery		941	-	-	941	285
Social & Educational	5b	-	-	*	-	-
Telephone and fax		1,819	-	-	1,819	2,038
Utilities (Gas, Water, Electricity)		5,691	-	-	5,691	6,013
Visitation		-	-	-	-	700
Youth Pastor's Salary Gross		13,315	-	-	13,315	13,475
Irrecoverable loans from members		-	-	-	-	7,220
Missions	5a	3,512	-	*	-	-
Church Administrator's Cost		-	-	-	-	8,988
		<b>172,082</b>	<b>-</b>	<b>-</b>	<b>172,082</b>	<b>264,425</b>
<b>b) Governance Costs</b>						
Accounts Examination		1,200	-	-	1,200	1,200
Bookkeeping Fees		850	-	-	850	-
AOG Fees - Gift Aid Submission		372	-	-	372	415
AOG 3% Contribution		1,687	-	-	1,687	-
Training		-	-	-	-	665
Copyright License		460	-	-	460	394
Internet		-	-	-	-	620
Depreciation		3,667	*	-	7,333	4,052
Insurance Costs		1,695	-	-	1,695	1571
Health & Safety and Safeguarding		-	-	-	-	480
Council Tax		1,484	-	-	1,484	3,872
Repairs and Maintenance		-	-	-	-	1,715
Solicitors's fees (New Deed)		-	-	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**5. RESTRICTED FUNDS**

	Balance at 01-Jan-22 £	Income £	Expenditure £
<b>a) Mission Funds</b>			
LoRe Italy	-	-	-
Christian Solidarity	-	-	-
Missions & Missionary Societies	-	1,082	-
	<b>-</b>	<b>1,082</b>	<b>-</b>
<b>b) Social &amp; Educational</b>			
CAM Baby Food	-	-	-
Jamaica Shipping	-	-	-
Dominica Shipping	-	-	-
Returned Cheques	-	-	-
Other Beneficiaries	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
<b>c) Church Organizations</b>			
Tuesday Fellowship	260		
Ladies' Ministries	251	125	-
Men's Fellowship	-	-	-
Children's Work	-	-	-
Youth Clubs	-	-	-
Church Outing	- 1,313	520	-
	<b>- 802</b>	<b>645</b>	<b>-</b>
<b>d) Other Funds</b>			
Bequest from Miss D. Eldridge's estate	640	-	-
Ventilation Fans	399	-	-
E Adams Bequest	500	-	-
G. Whitehorne Bequest	300	-	-
Other Funds	1,006	-	-
	<b>2,845</b>	<b>-</b>	<b>-</b>
<b>e) Book Fund</b>			
Book Fund	270	-	-
	<b>270</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2,314</b>	<b>1,727</b>	<b>-</b>

Restricted funds are to be expended as specified above.

The restricted funds are wholly represented by the cash reserves of the charity

**6 DESIGNATED FUNDS**

Property Fund	90,952	-	-
	<b>90,952</b>	<b>-</b>	<b>-</b>

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2023**

**7. CASH AT BANK AND IN HAND**

		<b>31-Dec-23</b>	<b>31-Dec-22</b>
		<b>£</b>	<b>£</b>
Current Account	HSBC	6,393	12,627
Deposit Account	HSBC	232,237	342,910
Property Account	HSBC	31,561	4,278
12 Month Treasury	Kingdom Bank      5001-01158-X	238,710	237,372
Deposit Account	Saffron Building Society 65168331	93,926	93,056
Cash in Hand	General Fund	2,281	359
	Tuesday Fellowship	260	260
	Ladies' Ministries      (was Women's Fellowship)	251	251
		<b><u>605,619</u></b>	<b><u>691,113</u></b>

**8a. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accountancy Fee	2,400	1,200
Bookkeeping fee	850	-
AOG HQ Administrative charges Accrued	111	131
AOG 3% Contribution	130	1,949
	<b><u>3,491</u></b>	<b><u>3,280</u></b>

**8b. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Short term loans	opening	Repayment	Loan taken	Closing	2022
EN					
GG Reis	-			-	-
EAB				-	-
BN	-	-		-	-
NL	-			-	-
DO	-			-	-
SU	-	-		-	-
ELA	-	-		-	-
PFL	-		-	-	-
Written off				-	-
	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

	<b>2023</b>	<b>2022</b>
Kingdom Bank Investment income accrued as at 31st December	4,945	1,338
GA Tax Refund - HMRC as at 31st December	1,858	1,698
	6,803	3,036

**9. PART TIME EMPLOYEES**

Youth Pastor's gross salary	13,315	13,475
Cleaners' gross salary	9,809	9,757
Church administrator	-	8,988
	<b><u>23,124</u></b>	<b><u>32,220</u></b>

**Employees who were engaged in the each of following activities:**

Activities in furtherance of the organization's objectives:	5	5
The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of		

## **FULL GOSPEL HALL - EAST HAM**

### **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31st DECEMBER 2023**

#### **10. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organization and a Trustee or any person connected with them.

#### **11 RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil their charitable objectives even if there is a temporary shortfall in income. The Trustees will endeavour not to 'sit' on funds unnecessarily.

**THE FULL GOSPEL HALL**

England & Wales - Charity number 1054391

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# Accounts

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# REPORT AND FINANCIAL STATEMENTS

for the

## YEAR ENDED 31 DECEMBER 2022

### THE FULL GOSPEL HALL

91 Plashet Grove, East Ham

London. E6 1AA

Charity Registration NO 1054391

Acting Minister: Pastor Patsy John

Church Secretary: Valerie Robinson

Treasurer: Francis Kuagbela

Alor & Co

Chartered Certified Accountants and

Management Consultants

45a Market Street

East Ham

London E6 2RA

**ALOR & CO**

45a Market Street  
East Ham  
London – E6 2RA

Tel: 07932673936  
Mail: alorbu@yahoo.com  
Web: alor-co.ueniweb.com

**PRINCIPAL**

E. Alorbu BA(HONS) FCCA

**CONSULTANT**

G. Akintude FCCA

Date: 1<sup>st</sup> August 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FULL GOSPEL HALL - ASSEMBLIES OF GOD.**

We have reported on the accounts of the Full Gospel Hall Assemblies of God for the year ended 31<sup>st</sup> December 2022 which are set out on pages 5 to 13.

**Respective responsibilities of trustees and independent 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 account under section 144(2) of the charity's Act 2011 (the 2011 Act) and that an independent examination is needed:

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act.
2. to follow the procedures laid down in General Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Act; and
3. no examination on the trustees' report
4. to state whether particular matters have come to our attention

**Basis of the Independent examiner's report**

Our 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 charity and a comparison of the accounts presented with the underlying records. It also includes consideration of any material unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any of such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view 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.

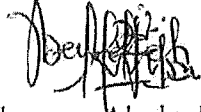
**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that any material misstatement in the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act and
  - b) to prepare accounts which accords with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

A handwritten signature in black ink, appearing to read 'Ebenezer Alorbu', written in a cursive style.

Ebenezer Alorbu FCCA  
For Alor & Co

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022

### Objectives and Activities.

The prime object of the Assembly (Charity) is the advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Assemblies of God Incorporated.

Apart from the search for a full-time Pastor; our priority for this year was to continue to focus on our stated aim, that is to be a light in the community, whilst considering the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to encourage people to live out their faith as part of the Assembly through:

Worship and prayer, learning about the gospel; and developing their personal knowledge and trust in Jesus.

Provision of pastoral care for people known to have problems

Missionary and outreach work.

### Achievements and Performance.

Worship and Prayer:

The Assembly offers a wide range of services during the week and over the course of the year that have been found to be beneficial and spiritually fulfilling for those taking part.

The regular Sunday morning service provides the opportunity for freedom in worship whilst allowing a time for contemplation at the Breaking of Bread (Communion). This is followed by the ministry of the word, whilst the children gather in the lower hall for junior church in age related classes.

Other services provide opportunity for prayer, studying the Scriptures and, for the youth the addition of games and social activities.

All are welcome to attend our regular services and again, during the past year, we have had a number of visitors attending the Sunday morning service. At present there are 96 persons on the church register. All regular attendees are invited to apply for membership. Some were removed from the register either through death or because they resigned from the fellowship or moved from the locality.

As well as the regular services, we enable the fellowship to celebrate and thank God at the milestones of the journey through life. Through the dedication of infants we thank God for the gift of life, through baptism the candidates witness their faith in Jesus Christ, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief whilst giving thanks for the life of the person now committed to God's keeping. During the year we have celebrated few dedications and held no funeral.

Pastoral Care:

Rev. Patricia John, in her capacity of Interim Leader continued to oversee the pastoral care of the church. During the Sunday morning service we provide crèche facilities for parents and babies to which the service is relayed. This enables them to enjoy the ministry whilst allowing the infants to have the freedom to play.

During the summer an outing to Kent, was organised by two of the members and the church was able to subsidise the cost of the coaches.

The Junior Church takes place during the Sunday morning service at the time set aside for the Ministry of the Word. There are about 50 children registered and each child is provided with a workbook that supports the lesson. There is a rota of volunteers from the membership, all of whom have been D & B checked, who teach the children using "Go Teach" materials.

Some members of the Assembly are unable to attend the services due to sickness or age and to ensure their care the Pastor has established a team of volunteers to keep in touch by telephone or visiting them to keep them in touch with Assembly life. When requested, Pastor Patsy and the visitation team have visited members, either in their homes or in hospital, to celebrate communion and pray with them.

Mission and Evangelism:

Helping those in need is an evidence of our faith and we provide financial support to organisations that supply food and clothing and for the Social and Educational needs of Adults and Children in those parts of the world affected by natural disasters, national unrest and famine. Knowing that needs exist in the area local to the Assembly, all the non-perishable foods brought to the annual Harvest Thanksgiving Service are donated to the Renewal Refugee and Migrant Project (RAMP) who provide a support service for those seeking asylum or are otherwise outside the Social Service's umbrella.

Ecumenical Relationships.

The Assembly is an associate of the Newham Christian Fellowship. It is also in fellowship with the Assemblies of God Incorporated and benefits from its advice and assistance, the annual subscription is 3% of the unrestricted income received in the previous year.

## THE FULL GOSPEL HALL

### TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022 (Continued)

#### Financial Review:

The Church is dependent for its day to day running on the financial support of its Members and Congregation and during 2022 income from direct giving was below our budget expectations.

As can be seen from the Statement of Accounts, the income was lower than that in previous years and we were not have been able to cover our expenses due to restoration work to the church building and the flats. We spent £193,515 more than our income due to restoration work to the church building and flats. The total receipts of tithes and offerings were £24,380 and Gift Aid was £40,573 are detailed in the Financial Statements. Tithes and offerings by the Gift Aid scheme were down slightly and this resulted in the drop in tax recovered..

During the year we were able to give financial support of £1000 to Missionary Societies and Social and educational Charitable Organisations. The church is in a strong financial position.

#### Reserves Policy.

The CC has considered the level of reserves they wish to retain appropriate to the Assembly's needs. This is based on the Assembly's size and the level of commitments held. The CC aim to ensure that the Assembly will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income. The Property Fund is designated to provide for the future joint purchase of a manse in the event that an incoming Minister requires assistance in purchasing a house. In reviewing the cost of housing in the Borough it will be necessary to increase the amount held in the fund. The CC will endeavour not to 'sit' on funds unnecessarily.

#### Staff & Volunteers.

The Church employs a part-time Youth Leader, a part-time church administrator and three part-time Cleaners. The achievements of the past year are due to the continuing voluntary help of the Members in the various departments of the work.

No remuneration was received by the Trustees other than the out of pocket expenses disclosed in the accounts and no material transaction took place between the Church and a Trustee or any person connected with any of them. The cost of maintenance and improvements to the Property is met from Gifts in Kind and Income from the General and Property Fund.

#### Property.

The Assembly property is freehold and held in trust by the Holding Trustees and consists of five persons. However, there is presently one position vacant. The Holding Trustees are appointed by and are responsible to the Church Council.

The Holding Trustees are:

Mr Felix Baptiste  
Mrs Betty Duckett  
Mr Branford B. Yeboah

#### Reference & Administrative details

The **Full Gospel Hall** is a Registered Charity number **1054391** and is situated in East Ham in the London Borough of Newham. It is in Fellowship with the Assemblies of God.

The principal address is **91, Plashet Grove, East Ham, London, E6 1AA.**

The **primary bankers** are HSBC Bank plc. 118, High Street North, East Ham, London E6 2HX.

2.  
**THE FULL GOSPEL HALL**

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022 (Continued)**

**Structure, governance and management.**

The Governing document is a Deed of Trust and the Trust is unincorporated. Whilst reviewing the governance of the Assembly the attention of the CC was drawn to the fact that the document is out of date, the model deed having been revised by the Assemblies of God. It was decided to engage Geldards, the AOG Solicitors, to prepare a new document for the Full Gospel Hall. This new Deed was completed in early 2021.

For the present, the method of appointment of Church Council Members is set out in the Constitution adopted 8<sup>th</sup> April 1995. During the year the membership of the Church Council was strengthened by the addition of four persons. The Church Council members are responsible for making decisions on all matters of general concern and importance to the Assembly including deciding on how the funds of the Assembly are to be spent.

The Church Council Members are:

Interim Lead Pastor Patricia John	
Pastor Douglas Williams	
Ms Valerie Robinson	
Mr E. A. Boateng	
Mr B.B. Yeboah	Ms Hanan Alamy
Mr F.A. Kuagbela	Mr J. Ogundele

There are presently five persons serving as Deacons. The membership of the Deaconate is by nomination and election by those who are full members of the Assembly. All those who attend the services regularly are encouraged to apply for membership and take an active role in the life of the Assembly.

The members of the Deaconate are:

Mrs Ada Adu	Mr James Iziegbe
Mr Amos Ndubuisy	Mrs Betty Duckett
Mr Kayode Olowfila	

**THE FULL GOSPEL HALL**

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022 (Continued)**

**Names of the Charity Trustees who manage the Charity:**

Acting Pastor	Rev. Mrs Patricia John Rev. Douglas Williams
Secretary	Ms Valerie Robinson
Treasurer	Mr Francis Kuagbela Mr Branford B. Yeboah

**TRUSTEES RESPONSIBILITIES**

The Charities Act 1993 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

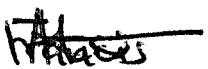
- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Declarations.**

The trustees declare that they have approved the trustees' report above

**Signed on behalf of the charity's trustees'**

Signature	 .....
Full name:	Francis Kuagbela
Position:	Treasurer
Date:	30/10/23

**FULL GOSPEL HALL - EAST HAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

	Notes	Unrestricted Funds £		Designated Funds £		Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>								
Voluntary Income	3a	66,371	*	-		-	66,371	52,166
Activities for Generating Funds	3b	18,725	*			-	18,725	3,840
Investment Income Receipts	3c	3,264	*	-			3,264	1,591
Other Income Resources	3d	5,052	*			-	5,052	1,006
<b>TOTAL INCOME RESOURCES</b>		<b>93,412</b>		<b>-</b>		<b>-</b>	<b>93,412</b>	<b>58,603</b>
<b>RESOURCES EXPENDED</b>								
Cost of Charitable Activities	4a	263,022	*	-	*	1,402	264,425	100,802
Governance Costs	4b	15,467	*	-	*	-	15,467	9,445
<b>TOTAL RESOURCES EXPENDED</b>		<b>278,489</b>		<b>-</b>		<b>1,402</b>	<b>279,891</b>	<b>110,247</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>		<b>-</b>		<b>185,077</b>		<b>-</b>	<b>-</b>	<b>51,644</b>
Total Funds Brought Forward		1,394,358		90,952		3,716	1,489,026	1,535,638
Prior year adjustment								5,032
Transfer of Funds		-	*	-		*	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,209,281</b>		<b>90,952</b>		<b>2,314</b>	<b>1,302,547</b>	<b>1,489,026</b>

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.


**FULL GOSPEL HALL - EAST HAM**

**BALANCE SHEET  
AS AT 31st DECEMBER 2022**

	Notes	Unrestricted Funds £		Restricted Funds £	31-Dec-22 £	31-Dec-21 £
<b>Fixed Assets</b>						
Tangible Assets	2	605582	*	0	605582	603952
<b>Current Assets</b>						
GA Tax Refund - HMRC		1698			1698	4619
Investment Interest Accrued	3c	1338	*	0	1338	986
Cash at Bank and in Hand	7	691115	*	0	691115	867767
Debtors: Due within one year	8b		*	0	0	7450
<b>Total Current Assets</b>		<b>694151</b>		<b>0</b>	<b>694151</b>	<b>880822</b>
<b>Creditors</b>						
Due within one year	8a	3250	*	0	3250	1077
<b>NET CURRENT ASSETS</b>		<b>690900</b>		<b>0</b>	<b>690900</b>	<b>879745</b>
Suspense Account		6,066		-	6,066	5,329
<b>TOTAL ASSETS</b>		<b>1302547</b>		<b>0</b>	<b>1302547</b>	<b>1489026</b>
<b>FUNDS OF THE CHARITY</b>						
General Funds		1197942	*	0	1197942	1394358
Designated Funds	6	90952	*	0	90952	90952
Restricted Funds	5			2314	2314	3716
Suspense						0
		<b>1288894</b>		<b>2314</b>	<b>1302547</b>	<b>1489026</b>

Suspense Account: The difference of £7,110 cannot, at present, be accounted for but we will continue to re-examine the books for the reason.

Approved by the Trustees and  
Signed on their behalf by F.A. Kuagbela, Treasurer  
31st August 2022

  
.....

## FULL GOSPEL HALL - EAST HAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### Incoming Resources:

###### *Recognition of Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

###### *Incoming Resources with Related Expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

###### *Grants and Donations*

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

###### *Tax Reclaims on Donations and Gifts*

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

###### *Contractual Income and Performance Related Grants*

This is only included in the SOFA once the related goods or services have been delivered.

###### *Gifts in Kind*

Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as incoming resources when receivable.

###### *Donated Services and Facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed upon these resources is the estimated value to the charity of the service or facility received.

###### *Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

###### *Investment Income*

This is included in the accounts when receivable.

###### *Investment Gains and Losses*

This includes any gain or loss on the sale of investments any gain or loss resulting from revaluing investments to market value at the end of the year.

###### *Liability Recognition*

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources

###### *Governance Costs*

These include costs of preparation and examination of statutory accounts, the cost of the trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters.

## FULL GOSPEL HALL - EAST HAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022

#### 1 ACCOUNTING POLICIES (Continued)

##### Expenditure and Liabilities

###### *Grants with performance conditions*

Where a charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only recognized in the SOFA once the recipient has provided the specific service or output.

###### *Grants payable without performance conditions*

These are only recognized in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

###### *Support Costs*

Support Costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources. E.g. allocating property costs by floor areas, or per capital. Staff costs by the time spent and other costs by their usage.

###### *Assets*

Tangible fixed assets for use by the charity are capitalized if they can be used for more than one year, and cost at least £500. They are valued at cost or if gifted at the value to the charity on receipt.

###### *Investments*

Investments quoted on a recognized stock exchange are valued at market value at the year end. Other investment assets are included at trustee's best estimate of market value.

There has been no change to the accounting policies (valuation rules and method of accounting)

#### 2. TANGIBLE FIXED ASSETS

Depreciation is calculated at a rate to write off the cost of tangible assets on a reducing balance method over their useful lives. The rates applied per annum are as follows

Property	0%
Furniture	10%
Equipment	25%

##### Schedule of Fixed Assets

Cost		Property	Furniture	Equipment	Total
		£	£	£	£
Balance b/f	01-Jan-22	590,000.00	28,976.00	45,501.36	664,477.36
Additions		-	-	5,682.39	5,682.39
Disposals	Item returned for credit	-	-	-	-
<b>Cost at</b>	<b>31-Dec-22</b>	<b>590,000.00</b>	<b>28,976.00</b>	<b>51,183.75</b>	<b>670,159.75</b>
<b>Depreciation</b>					
Balance b/f	01-Jan-22	-	23,267.75	37,257.42	60,525.17
Charge for the year		-	570.83	3,481.58	4,052.41
<b>Balance C/F</b>	<b>31-Dec-22</b>	<b>-</b>	<b>23,838.58</b>	<b>40,739.00</b>	<b>64,577.58</b>
<b>Net Book Value as at</b>	<b>31-Dec-22</b>	<b>590,000.00</b>	<b>5,137.43</b>	<b>10,444.75</b>	<b>605,582.17</b>
<b>Net Book Value as at</b>	<b>31-Dec-21</b>	<b>590,000.00</b>	<b>5,708.25</b>	<b>13,926.33</b>	<b>609,634.58</b>

**FULL GOSPEL HALL - EAST HAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

	Notes	Unrestricted Funds £		Designated Funds £		Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>								
Voluntary Income	3a	66,371 *		-		- *	66,371	52,166
Activities for Generating Funds	3b	18,725 *			*	- *	18,725	3,840
Investment Income Receipts	3c	3,264 *		-			3,264	1,591
Other Income Resources	3d	5,052 *				-	5,052	1,006
<b>TOTAL INCOME RESOURCES</b>		<b>93,412</b>		<b>-</b>		<b>-</b>	<b>93,412</b>	<b>58,603</b>
<b>RESOURCES EXPENDED</b>								
Cost of Charitable Activities	4a	263,022 *		- *		1,402 *	264,425	100,802
Governance Costs	4b	15,467 *		- *		- *	15,467	9,445
<b>TOTAL RESOURCES EXPENDED</b>		<b>278,489</b>		<b>-</b>		<b>1,402</b>	<b>279,891</b>	<b>110,247</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>	-	<b>185,077</b>		<b>-</b>	<b>-</b>	<b>1,402</b>	<b>- 186,479</b>	<b>- 51,644</b>
Total Funds Brought Forward		1,394,358		90,952		3,716	1,489,026	1,535,638
Prior year adjustment								5,032
Transfer of Funds		- *		-		*	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,209,281</b>		<b>90,952</b>		<b>2,314</b>	<b>1,302,547</b>	<b>1,489,026</b>

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2022**

**4. RESOURCES EXPENDED**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>a) Costs of Charitable Activities</b>						
AOG Benevolent Fund		-	-	-	-	-
AOG Subscription		1,949	-	-	1,949	1,764
Book Fund	5e	-	-	90 *	90	-
Catering Costs		1,965	-	-	1,965	95
Church Building		98,482	-	-	98,482	26,302
Church Housing		95,995	-	-	95,995	31,663
Church Organizations	5c	-	-	1,313 *	1,313	2,673
Cleaner's Salaries Gross	9	9,766	-	-	9,766	11,069
Cleaning and Hygiene expenses		892	-	-	892	371
Equipment Purchases <500		-	-	-	-	-
Flowers		115	-	-	115	200
Furniture <500		-	-	-	-	-
Junior Church		130	-	-	130	-
Literature/ Outreach		170	-	-	170	-
Ministry		3,305	-	-	3,305	3,520
Miscellaneous		8,470	-	-	8,470	711
Missions	5a	-	-	*	-	500
National Insurance Contributions FGH		699 *	-	-	699	540
NEST Pension Fund Contributions FGH		421	-	-	421	231
Other Funds	5d	-	-	- *	-	-
Pastor's Expenses	10	1,944	-	-	1,944	988
Pastor's Salary Gross	10	-	*	-	-	-
Musical Expenses		-	-	-	-	39
Postage		-	-	-	-	226
Stationery		285	-	-	285	-
Social & Educational	5b	-	-	- *	-	-
Telephone		2,038	-	-	2,038	1,832
Utilities (Gas, Water, Electricity)		6,013	-	-	6,013	2,004
Visitation		700	-	-	700	1,459
Youth Pastor's Salary Gross		13,475	-	-	13,475	12,740
Irrecoverable loans from members		7,220	-	-	7,220	-
Church Administrator's Cost		8,988	-	-	8,988	1,875
		<b>263,022</b>	<b>-</b>	<b>1,402</b>	<b>264,425</b>	<b>100,802</b>
<b>b) Governance Costs</b>						
Accounts Examination		1,200	-	-	1,200	800
Bookkeeping Fees		-	-	-	-	3,268
AOG Fees - Gift Aid Submission		415	-	-	415	187
AOG HE Administrative charges accrued		-	-	-	-	277
Training		665	-	-	665	183
Copyright License		394	-	-	394	381
Internet		620	-	-	620	-
Depreciation		4,052 *	-	-	4,052	2,639
Insurance Costs		1,571	-	-	1,571	1476
Health & Safety and Safeguarding		480	-	-	480	-
Council Tax		3,872	-	-	3,872	-
Repairs and Maintenance		1,715	-	-	1,715	-
Bank Charges		61	-	-	61	159
Software support		421	-	-	421	75

	15,467	-	-	15,467	15,467
TOTAL COSTS:	278,489	-	1,402	279,891	116,269

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2022**

**5. RESTRICTED FUNDS**

	Balance at 01-Jan-22 £	Income £	Expenditure £
<b>a) Mission Funds</b>			
LoRe Italy	-	-	-
Christian Solidarity	-	-	-
Missions & Missionary Societies	-	-	-
	-	-	-
<b>b) Social &amp; Educational</b>			
CAM Baby Food	-	-	-
Jamaica Shipping	-	-	-
Dominica Shipping	-	-	-
Returned Cheques	-	-	-
Other Beneficiaries	-	-	-
	-	-	-
<b>c) Church Organizations</b>			
Tuesday Fellowship	260	-	-
Ladies' Ministries	251	-	-
Men's Fellowship	-	-	-
Children's Work	-	-	-
Youth Clubs	-	-	-
Church Outing	-	-	1,313
	<b>511</b>	<b>-</b>	<b>1,313</b>
<b>d) Other Funds</b>			
Bequest from Miss D. Eldridge's estate	640	-	-
Ventilation Fans	399	-	-
E Adams Bequest	500	-	-
G. Whitehorne Bequest	300	-	-
Other Funds	1,006	-	-
	<b>2,845</b>	<b>-</b>	<b>-</b>
<b>e) Book Fund</b>			
Book Fund	360	-	90
	<b>360</b>	<b>-</b>	<b>90</b>
<b>TOTAL</b>	<b>3,716</b>	<b>-</b>	<b>1,402</b>

Restricted funds are to be expended as specified above.

The restricted funds are wholly represented by the cash reserves of the charity

**6 DESIGNATED FUNDS**

Property Fund	90,952	-	-
	<b>90,952</b>	<b>-</b>	<b>-</b>



**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2022**

**7. CASH AT BANK AND IN HAND**

		31-Dec-22	31-Dec-21
		£	£
Current Account	HSBC	12,627	3,714
Deposit Account	HSBC	342,910	532,404
Property Account	HSBC	4,278	1,940
12 Month Treasury	Kingdom Bank      5001-01158-X	237,372	236,002
Deposit Account	Saffron Building Society 65168331	93,056	92,837
Cash in Hand	General Fund	359	359
	Tuesday Fellowship	260	260
	Ladies' Ministries      (was Women's Fellowship)	251	251
		<u>691,115</u>	<u>867,767</u>

**8a. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accountancy Fee	1,200	800
AOG HQ Administrative charges Accrued	102	131
AOG Subscription	1,949	-
	<u>3,250</u>	<u>931</u>

**8b. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Short term loans	opening	Repayment	Loan taken	Closing	2022
EN					
GG Reis	800			800	800
EAB				-	-
BN	-	-		-	-
NL	1,450	200		1,250	1,250
DO	1,000			1,000	1,000
SU	-	-		-	-
ELA	-	-		-	-
PFL	4,200	30	-	4,170	4,170
Written off		7,220		7,220	7,220
	<u>7,450</u>	<u>7,450</u>	<u>-</u>	<u>-</u>	<u>-</u>

	2022	2021
Kingdom Bank Investment income accrued as at 31st December	1,338	986
GA Tax Refund - HMRC as at 31st December	1,698	4,619
	3,036	5,605

**9. PART TIME EMPLOYEES**

Youth Pastor's gross salary	13,475	12,740
Cleaners' gross salary	9,757	11,069
Church administrator	8,988	1,875
	<u>32,220</u>	<u>25,684</u>

**Employees who were engaged in the each of following activities:**

Activities in furtherance of the organization's objectives:	5	5
The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £50,000. (2019: None)		

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2022**

**10. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organization and a Trustee or any person connected with them.

**11 RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil their charitable objectives even if there is a temporary shortfall in income. The Trustees will endeavour not to 'sit' on funds unnecessarily.

**THE FULL GOSPEL HALL**

England & Wales - Charity number 1054391

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# Accounts

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REPORT AND FINANCIAL STATEMENTS  
for the  
YEAR ENDED 31 DECEMBER 2021

THE FULL GOSPEL HALL

91, Plashet Grove, East Ham,  
London. E6 1AA

Charity Registration No. 1054391

Acting Minister: Pastor Patsy John

Church Secretary: Valerie Robinson

Treasurer: Mr F.A. Kuagbela

Alor & Co  
Chartered Certified Accountants &  
Management Consultants  
45a, Market Street  
East Ham  
London E6 2RA

**ALOR&CO**  
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**PRINCIPAL**

E. Alorbu BA(HONS) FCCA

**CONSULTANT**

G. Akintude FCCA

# ALOR&CO

Chart red Certified Accountants and Management Consultants  
**ACCOUNTANCY\* TAXATION\* MANAGEMENT CONSULTANCY**

Date: 28<sup>th</sup> October 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FULL GOSPEL HALL - ASSEMBLIES OF GOD.**

We have reported on the accounts of the Full Gospel Hall Assemblies of God for the year ended 31<sup>st</sup> December 2021 which are set out on pages 5 to 13.

### **Respective responsibilities of trustees and independent 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 account under section 144(2) of the charity's Act 2011 (the 2011 Act) and that an independent examination is needed:

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act.
2. to follow the procedures laid down in General Directions given by the Charity Com ssions under section 145(5)(b) of the 2011 Act; and
3. no examination on the trustees' report
4. to state whether particular matters have come to our attention

### **Basis of the Independent examiner's report**

Our 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 charity and a comparison of the accounts presented with the underlying records. It also includes consideration of any material unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any of such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view 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.

### **Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. h gives us reasonable cause to believe that any material misstatement in the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act and
  - b) to prepare accounts which accords with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

**Ebe CCA**  
For Alor & Co

**THE FULL GOSPEL HALL**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**Objectives and Activities:**

The prime object of the Assembly (Charity) is the advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Assemblies of God Incorporated.

Apart from the search for a full-time Pastor; our priority for this year was to continue to focus on our stated aim, that is to be a light in the community, whilst considering the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to encourage people to live out their faith as part of the Assembly through:

- Worship and prayer, learning about the gospel; and developing their personal knowledge and trust in Jesus.
- Provision of pastoral care for people known to have problems
- Missionary and outreach work.

**Achievements and Performance:**

Worship and Prayer:

We have continued to see slight increase in the number of members attending church services face to face. We have continued to use Zoom facility to transmit the main Sunday services and Sunday school as well. Monday prayer meetings are held using Zoom facility to transmit this meeting. The church building is 'Covid safe' and also have health and safety measures in place.

Presently there are 92 persons on the church membership register. Our long-standing member Mr. Percy Jenkins retired from his duties as church secretary and treasurer in early part of 2021. We are very grateful for all the services rendered to the church by Percy.

In normal times we would enable the fellowship to celebrate and thank God at the milestones of their journey through life. Through the dedication of infants we thank God for the gift of life, through baptism the candidates witness their faith in Jesus Christ, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief whilst giving thanks for the life of the person now committed to God's keeping. During the year held or attended seven funerals.

Pastoral Care:

Rev. Patricia John, in her capacity of Interim Leader continued to oversee the pastoral care of the church, the Church Council continued to meet monthly using Zoom. The youth leader, Eric Boateng kept the Youth group functioning using Zoom.

Those members of the Assembly who were unable to access the services virtually were contacted regularly by telephone to ensure their safety and connect them with Assembly life.

Mission and Evangelism:

Helping those in need is an evidence of our faith and we provide financial support to organisations that supply food and clothing and for the Social and Educational needs of Adults and Children in those parts of the world affected by natural disasters, national unrest and famine. Knowing that needs exist in the area local to the Assembly, all the non-perishable foods brought to the annual Harvest Thanksgiving Service are donated to the Renewal Refugee and Migrant Project (RAMP) who provide a support service for those seeking asylum or are otherwise outside the Social Service's umbrella.

Ecumenical Relationships.

The Assembly is an associate of the Newham Christian Fellowship. It is also in fellowship with the Assemblies of God Incorporated and benefits from its advice and assistance, the annual subscription is 3% of the unrestricted income received in the previous year.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021 (Continued)

### Financial Review:

The Church is dependent for its day to day running on the financial support of its Members and Congregation and during 2021 income from direct giving was below our budget expectations.

As can be seen from the Statement of Accounts, due to the closure of the church, the income was lower than that in previous years and we were not have been able to cover our expenses due to restoration work to the church building and the flats. We spent £51,644 more than our income due to restoration work to the church building and flats. The total receipts of tithes and offerings were £21,223 and Gift Aid was £30,943 are detailed in the Financial Statements. Tithes and offerings by the Gift Aid scheme were down slightly and this resulted in the drop in tax recovered. One of the freehold flats in the house adjacent to the church continues to be let on a short-hold agreement, which provided a gross income of £3,840. With the first floor flat empty, the opportunity was taken to carry out the repairs and decoration. During the year we were able to give financial support of £500 to Missionary Societies and Social and educational Charitable Organisations. The church is in a strong financial position.

With reference to the Suspense Account, it has been noted that there are some errors in the previous years' accounts that are still being checked.

### Reserves Policy.

The CC has considered the level of reserves they wish to retain appropriate to the Assembly's needs. This is based on the Assembly's size and the level of commitments held. The CC aim to ensure that the Assembly will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income. The Property Fund is designated to provide for the future joint purchase of a manse in the event that an incoming Minister requires assistance in purchasing a house. In reviewing the cost of housing in the Borough it will be necessary to increase the amount held in the fund. The CC will endeavour not to 'sit' on funds unnecessarily.

### Staff & Volunteers.

The Church employs a part-time Youth Leader, a part-time church administrator and three part-time Cleaners. The achievements of the past year are due to the continuing voluntary help of the Members in the various departments of the work.

No remuneration was received by the Trustees other than the out of pocket expenses disclosed in the accounts and no material transaction took place between the Church and a Trustee or any person connected with any of them. The cost of maintenance and improvements to the Property is met from Gifts in Kind and Income from the General and Property Fund.

### Property.

The Assembly property is freehold and held in trust by the Holding Trustees and consists of four persons. However, there is presently one position vacant. The Holding Trustees are appointed by and are responsible to the Church Council.

The Holding Trustees are:

Mr Felix Baptiste  
Mrs Betty Duckett  
Mr Branford B. Yeboah

### Reference & Administrative details

The **Full Gospel Hall** is a Registered Charity number **1054391** and is situated in East Ham in the London Borough of Newham. It is in Fellowship with the Assemblies of God.

The principal address is **91, Plashet Grove, East Ham, London, ES 1AA.**

The **primary bankers** are HSBC Bank pie. 118, High Street North, East Ham, London E6 2HX.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021 (Continued)

### Structure, governance and management.

The Governing document is a Deed of Trust and the Trust is unincorporated. Whilst reviewing the governance of the Assembly the attention of the CC was drawn to the fact that the document is out of date, the model deed having been revised by the Assemblies of God. It was decided to engage Geldards, the AOG Solicitors, to prepare a new document for the Full Gospel Hall. This new Deed was completed in early 2021.

For the present, the method of appointment of Church Council Members is set out in the Constitution adopted 8<sup>th</sup> April 1995. During the year the membership of the Church Council was strengthened by the addition of four persons.

The Church Council members are responsible for making decisions on all matters of general concern and importance to the Assembly including deciding on how the funds of the Assembly are to be spent.

The Church Council Members are:

Interim Lead Pastor Patricia John  
Mr E. A. Boateng  
**Mr B.B. Yeboah**  
Mr F.A. Kuagbela

Ms Valerie Robinson  
  
Ms Hanan Alamy  
Mr J. Ogundele

There are presently five persons serving as Deacons. The membership of the Deaconate is by nomination and election by those who are full members of the Assembly. All those who attend the services regularly are encouraged to apply for membership and take an active role in the life of the Assembly.

The members of the Deaconate are:

Mrs Ada Adu  
Mr Amos Ndubuisy  
Mr Kayode Olowfila

Mr James Iziegbe  
Mrs Betty Duckett

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021 (Continued)

### Names of the Charity Trustees who manage the Charity:

Acting Pastor	Rev. Mrs Patricia John
Secretary	Ms Valerie Robinson
Treasurer	Mr Francis Kuagbela
	Mr Branford B. Yeboah

### TRUSTEES RESPONSIBILITIES

The Charities Act 2011(the 2011 Act) 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Declarations.

The trustees declare that they have approved the trustees' report above

### Signed on behalf of the charity's trustees'

Signature . . . . .

Full name: Francis Kuagbela

Position: Treasurer

Date: 30/9/2022

## FULL GOSPEL HALL - EAST HAM

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>						
Voluntary Income	3a	52,166		*	52,166	50,719
Activities for Generating Funds	3b	3,840		*	3,840	2,865
Investment Income Receipts	3c	1,591			1,591	3,707
Other Income Resources	3d			1,006	1,006	2,227
<b>TOTAL INCOME RESOURCES</b>		<b>57,597</b>		<b>1,006</b>	<b>58,603</b>	<b>59,518</b>
<b>RESOURCES EXPENDED</b>						
Cost of Charitable Activities	4a	97,629		3,173	100,802	54,669
Governance Costs	4b	9,445			9,445	12,972
<b>TOTAL RESOURCES EXPENDED</b>		<b>107,074</b>		<b>3,173</b>	<b>110,247</b>	<b>67,641</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>		<b>49,477</b>		<b>2,167</b>	<b>51,644</b>	<b>8,123</b>
Total Funds Brought Forward		1,443,836	90,952	850	1,535,638	1,543,761
Prior year adjustment		3,172		1,860	5,032	1,148
		3,173		3,173		
Transfer of Funds						
		<b>1,394,358</b>	<b>90,952</b>	<b>3,716</b>	<b>1,489,026</b>	<b>1,535,638</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>						

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.

**FULL GOSPEL HALL - EAST HAM**

**BALANCE SHEET  
AS AT 31st DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-21 £	31-Dec-20 £
<b>Fixed Assets</b>					
Tangible Assets	2	603952	0	603952	601707
<b>Current Assets</b>					
GA Tax Refund - HMRC		4619		4619	2181
Investment Interest Accrued	3c	986	0	986	2513
Cash at Bank and in Hand	7	867767	0	867767	916523
Debtors: Due within one year	Sb	7450	0	7450	7950
<b>Total Current Assets</b>		<b>880821</b>	<b>0</b>	<b>880821</b>	<b>929167</b>
<b>Creditors</b>					
Due within one year	Sa	1077	0	1077	931
<b>NET CURRENT ASSETS</b>		<b>880821</b>	<b>0</b>	<b>880821</b>	<b>928236</b>
<b>Suspense Account</b>		4253	0	4253	7555
<b>TOTAL ASSETS</b>		<b>1489026</b>	<b>0</b>	<b>1489026</b>	<b>1537498</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		1394358	0	1394358	1443836
Designated Funds	6	90952	0	90952	90952
Restricted Funds	5		3716 *	3716	2710
		<b>1485310</b>	<b>3716</b>	<b>1489026</b>	<b>1537498</b>

Suspense Account: The difference of £4253 cannot, at present, be accounted for but we will continue to re-examine the books for the reason.

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Approved by the Trustees and  
Signed on their behalf by F.A. Kuagbela, Treasurer  
31st August 2022

  
 .....

## FULLGOSPELHALL-EASTHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Incoming Resources:**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services have been delivered.

##### ***Gifts in Kind***

Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed upon these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This includes any gain or loss on the sale of investments any gain or loss resulting from revaluing investments to market value at the end of the year.

##### ***Liability Recognition***

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources

##### ***Governance Costs***

These include costs of preparation and examination of statutory accounts, the cost of the trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters.

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**1 ACCOUNTING POLICIES (Continued)**

**Expenditure and Liabilities**

***Grants with performance conditions***

Where a charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only recognized in the SOFA once the recipient has provided the specific service or output.

***Grants payable without performance conditions***

These are only recognized in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Support Costs***

Support Costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources. E.g. allocating property costs by floor areas, or per capital. Staff costs by the time spent and other costs by their usage.

***Assets***

Tangible fixed assets for use by the charity are capitalized if they can be used for more than one year, and cost at least £500. They are valued at cost or if gifted at the value to the charity on receipt.

***Investments***

Investments quoted on a recognized stock exchange are valued at market value at the year end. Other investment assets are included at trustee's best estimate of market value.

There has been no change to the accounting policies (valuation rules and method of accounting)

**2. TANGIBLE FIXED ASSETS**

Depreciation is calculated at a rate to write off the cost of tangible assets on a reducing balance method over their useful lives. The rates applied per annum are as follows

Property	0%
Furniture	10%
Equipment	25%

**Schedule of Fixed Assets**

<b>Cost</b>		<b>Property</b>	<b>Furniture</b>	<b>Equipment</b>	<b>Total</b>
		£	£	£	£
Balance b/f	<b>01-Jan-21</b>	590,000.00	28,976.00	43,265.43	662,241.43
Additions				2,235.93	2,235.93
Disposals	Item returned for credit				
<b>Cost at</b>	<b>31-Dec-21</b>	<b>590,000.00</b>	<b>28,976.00</b>	<b>45,501.36</b>	<b>664,477.36</b>
<b>Depreciation</b>					
Balance b/f	<b>01-Jan-21</b>		22,703.20	35,182.97	47,393.69
Charge for the year			564.55	2,074.45	2,639.00
<b>Depreciation for the year</b>			<b>23,267.75</b>	<b>37,257.42</b>	<b>50,032.69</b>
<b>Net Book Value as at</b>	<b>31-Dec-21</b>	<b>590,000.00</b>	<b>5,708.25</b>	<b>8,243.94</b>	<b>603,952.19</b>
<b>Net Book Value as at</b>	<b>31-Dec-20</b>	<b>590,000.00</b>	<b>6,272.80</b>	<b>8,082.46</b>	<b>604,355.26</b>

### 3. INCOMING RESOURCES

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>a) Voluntary Income</b>						
Tithes and Offerings		21,223			21,223	10,234
Gift Aid		30,943			30,943	31,975
Other receipts						2,000
Missions	5a			*		596
Social & Educational	5b					
Other funds	5d			1,005 *	1,005	
Book Fund	5e					
Tax Recovered						5,813
Flowers						
Catering						
Junior Church Offerings						93
Equipment Credit						
		<b>52,166</b>		<b>1,005</b>	<b>53,171</b>	<b>50,711</b>
<b>b) Activities for Generating Funds</b>						
Rent		3,840			3,840	2,828
Church Organizations	5c			*		37
		<b>3,840</b>			<b>3,840</b>	<b>2,865</b>
<b>c) Investment Income (Interest)</b>						
HSBC Current Account						
HSBC Deposit Account		55			55	548
HSBC Property Account		1			1	35
Kingdom Bank Treasury 5001-01158 X		1,489			1,489	3,009
Saffron Building Society 12 Bond		46			46	115
		<b>1,591</b>			<b>1,591</b>	<b>3,707</b>
<b>d) Other Incoming Resources</b>						
Software Support - Cancelled DD						
Miscellaneous						46
Book Sales						
Gift Aid - Accrued tax recovered		7,736				
		<b>7,736</b>			<b>3,376</b>	<b>46</b>
<b>TOTAL INCOME RESOURCES:</b>		<b>65,333</b>		<b>1,005</b>	<b>61,978</b>	<b>57,329</b>

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**4. RESOURCES EXPENDED**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>a) Costs of Charitable Activities</b>						
AOG Benevolent Fund						
AOG Subscription		1,764			1,764	3,264
Book Fund	<b>Se</b>					
Catering Costs		95			95	
Church Building		26,302			26,302	10,927
Church Housing		31,663			31,663	148
Church Organizations	<b>Sc</b>			2,673	2,673	289
Cleaner's Salaries Gross	<b>9</b>	11,069			11,069	12,653
Cleaning Materials		371			371	362
Equipment Purchases <500						149
Flowers		200			200	620
Furniture <500						60
Junior Church						709
Literature/ Outreach						423
Ministry		3,520			3,520	1,700
Miscellaneous		711			711	471
Missions	<b>Sa</b>			500	500	1,100
National Insurance Contributions FGH		540			540	
NEST Pension Fund Contributions FGH		231			231	367
Other Funds	<b>Sd</b>					
Pastor's Expenses	<b>10</b>	988			988	125
Pastor's Salary Gross	<b>10</b>					
Piano Tuning						70
Postage		39			39	104
Stationery		226			226	206
Social & Educational	<b>Sb</b>					1,000
Telephone		1,832			1,832	1,813
Utilities (Gas, Water, Electricity)		2,004			2,004	4,037
Visitation		1,459			1,459	
Youth Pastor's Salary Gross		12,740			12,740	12,740
Church Administrator		1,875			1,875	
		<b>97,629</b>		<b>3,173</b>	<b>100,802</b>	<b>53,337</b>
<b>b) Governance Costs</b>						
Accounts Examination		800			800	800
Bookkeeping Fees		3,268			3,268	1,976
AOG Fees - Gift Aid Submission		187			187	480
AOG HE Administrative charges accrued		277			277	131
31:8 (CCPAS)		183			183	163
Copyright Licence		381			381	368
Depreciation		2,639			2,639	2,648
Insurance Costs		1,476			1,476	1,744
Solicitor's fees (New Deed)						4,298
Website		159			159	846
Software support		75			75	319
		<b>9,445</b>			<b>9,445</b>	<b>13,773</b>
<b>TOTAL COSTS:</b>		<b>107,074</b>		<b>3,173</b>	<b>110,247</b>	<b>67,110</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2021**

**5. RESTRICTED FUNDS**

	Balance at 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-21 £
<b>a) Mission Funds</b>					
LoRe Italy					
Christian Solidarity					
Missions & Missionary Societies			500	500	
			<b>500</b>	<b>500</b>	
<b>b) Social &amp; Educational</b>					
<b>CAM</b> Baby Food					
Jamaica Shipping					
Dominica Shipping					
Returned Cheques					
Other Beneficiaries					
<b>c) Church Organizations</b>					
Tuesday Fellowship	260				260
Ladies' Ministries	251				251
Men's Fellowship					
Children's Work			2,673	2,673	0
Youth Clubs					
Church Outing					
	<b>511</b>		<b>2,673</b>	<b>2,673</b>	<b>511</b>
<b>d) Other Funds</b>					
Bequest from Miss D. Eldridge's estate	640				640
Ventilation Fans	399				399
E Adams Bequest	500				500
G. Whitehorne Bequest	300				300
Other Funds		1,006			1,006
	<b>1,839</b>	<b>1,006</b>			<b>2,845</b>
<b>e) Book Fund</b>					
Book Fund	360				360
	<b>360</b>				<b>360</b>
<b>TOTAL</b>	<b>2,710</b>	<b>1,006</b>	<b>3,173</b>	<b>3,173</b>	<b>3,716</b>

Restricted funds are to be expended as specified above.

The restricted funds are wholly represented by the cash reserves of the charity

**6 DESIGNATED FUNDS**

Property Fund	90,952	90,952
	<b>90,952</b>	<b>90,952</b>

Revised 30/09/2021

**FULL GOSPEL HALL - EAST HAM**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**7. CASH AT BANK AND IN HAND**

		31-Dec-21	31-Dec-20
		£	£
Current Account	HSBC	3,714	2,822
Deposit Account	HSBC	532,404	550,063
Property Account	HSBC	1,940	35,473
12 Month Treasury	Kingdom Bank      5001-01158-X	236,002	234,505
Deposit Account	Saffron Building Society 65168331	92,837	92,790
Cash in Hand	General Fund	359	359
	Tuesday Fellowship	260	260
	Ladies' Ministries      (was Women's Fellowship)	251	251
		<b><u>567,767</u></b>	<b><u>916,523</u></b>

**Sa. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accountancy Fee	800	800
AOG HQ Administrative charges Accrued	277	131
Deferred Donation -: Equipment      See note * below:		
	<b><u>1,077</u></b>	<b><u>931</u></b>

\* Deferred Donations received and receivable in respect of Capital expenditure are treated as deferred income and are only included in the SOFA over the estimated life of the Asset to which they relate

**Sb. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Short term loans	opening	Repayment	Loan taken	Closing	2020
EN					
GG Reis	1,300	500		800	1,300
EAB					
BN					
NL	1,450			1,450	1,450
DO	1,000			1,000	1,000
SU					
ELA					
PFL	4,200			4,200	4,200
	<b>7,950</b>	<b>500</b>		<b>7,450</b>	<b>7,950</b>

	2021	2020
Kingdom Bank Investment income accrued as at 31st December	986	2,513
GA Tax Refund - HMRC as at 31st December	4,619	2,181

**9. PART TIME EMPLOYEES**

Youth Pastor's gross salary	12,740	12,740
Cleaners' gross salary	11,069	12,652
Church administrator	1,875	
	<b><u>25,684</u></b>	<b><u>25,392</u></b>

**Employees who were engaged in the each of following activities:**

Activities in furtherance of the organization's objectives:	5	5
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The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £50,000. (2019: None)

## **FULL GOSPEL HALL - EAST HAM**

### **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31st DECEMBER 2021**

#### **10. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organization and a Trustee or any person connected with them.

#### **11 RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil their charitable objectives even if there is a temporary shortfall in income. The Trustees will endeavour not to 'sit' on funds unnecessarily.

**THE FULL GOSPEL HALL**

England & Wales - Charity number 1054391

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# Accounts

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**THE FULL GOSPEL HALL**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

**Objectives and Activities.**

The prime object of the Assembly (Charity) is the advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Assemblies of God Incorporated.

Apart from the search for a full-time Pastor; our priority for this year was to continue to focus on our stated aim, that is to be a light in the community, whilst considering the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to encourage people to live out their faith as part of the Assembly through:

Worship and prayer, learning about the gospel; and developing their personal knowledge and trust in Jesus.

Provision of pastoral care for people known to have problems

Missionary and outreach work.

**Achievements and Performance.**

**Worship and Prayer.**

The onset of the COVID-19 pandemic brought with it the Government imposed constraints that, in spite of the work done to make the Church building "Covid safe", made it necessary to cancel the normal gatherings from 23<sup>rd</sup> February 2020. However, we quickly set up the facility to transmit the main Sunday service using Zoom. A similar system was used for the prayer meeting on Monday evening.

Presently there are 92 persons on the church membership register and, since we have not been able to review the Membership, this number will be carried over to next year.

In normal times we would enable the fellowship to celebrate and thank God at the milestones of their journey through life. Through the dedication of infants we thank God for the gift of life, through baptism the candidates witness their faith in Jesus Christ, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief whilst giving thanks for the life of the person now committed to God's keeping. During the year we held or attended seven funerals.

**Pastoral Care.**

Rev. Patricia John, in her capacity of Interim Leader continued to oversee the pastoral care of the church, the Church Council continued to meet monthly using Zoom. The youth leader, Eric Boateng kept the Youth group functioning using Zoom.

Those members of the Assembly who were unable to access the services virtually were contacted regularly by telephone to ensure their safety and connect them with Assembly life.

**Mission and Evangelism.**

Helping those in need is an evidence of our faith and we provide financial support to organisations that supply food and clothing and for the Social and Educational needs of Adults and Children in those parts of the world affected by natural disasters, national unrest and famine. Knowing that needs exist in the area local to the Assembly, all the non-perishable foods brought to the annual Harvest Thanksgiving Service are donated to the Renewal Refugee and Migrant Project (RAMP) who provide a support service for those seeking asylum or are otherwise outside the Social Service's umbrella.

**Ecumenical Relationships.**

The Assembly is an associate of the Newham Christian Fellowship. It is also in fellowship with the Assemblies of God Incorporated and benefits from its advice and assistance, the annual subscription is 3% of the unrestricted income received in the previous year.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020 (Continued)

### Financial Review:

The Church is dependent for its day to day running on the financial support of its Members and Congregation and during 2020 income from direct giving was below our budget expectations.

As can be seen from the Statement of Accounts, due to the closure of the church, the income was lower than that in previous years but we have been able to cover the liabilities. The total receipts of tithes and offerings were £39,969.00; restricted donations of £596.00 were also received and are detailed in the Financial Statements. Tithes and offerings by the Gift Aid scheme were down slightly and this resulted in the drop in tax recovered. One of the freehold flats in the house adjacent to the church continues to be let on a short-hold agreement, which provided a gross income of £2,828. With the first floor flat empty, the opportunity was taken to carry out the repairs and decoration.

During the year we were able to give financial support of £2,100.00 to Missionary Societies and Social and educational Charitable Organisations.

With reference to the Suspense Account, it has been noted that there are some errors in the previous years' accounts that are still being checked.

Apart from the cost of the Website the church had no fund raising or advertising costs in the year.

### Reserves Policy.

The CC has considered the level of reserves they wish to retain appropriate to the Assembly's needs. This is based on the Assembly's size and the level of commitments held. The CC aim to ensure that the Assembly will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income. The Property Fund is designated to provide for the future joint purchase of a manse in the event that an incoming Minister requires assistance in purchasing a house. In reviewing the cost of housing in the Borough it will be necessary to increase the amount held in the fund. The CC will endeavour not to 'sit' on funds unnecessarily.

### Staff & Volunteers.

The Church employs a part-time Youth Leader and five part-time Cleaners. The achievements of the past year are due to the continuing voluntary help of the Members in the various departments of the work.

No remuneration was received by the Trustees other than the out of pocket expenses disclosed in the accounts and no material transaction took place between the Church and a Trustee or any person connected with any of them. The cost of maintenance and improvements to the Property is met from Gifts in Kind and Income from the General and Property Fund.

### Property.

The Assembly property is freehold and held in trust by the Holding Trustees and consists of five persons. However, there is presently one position vacant. The Holding Trustees are appointed by and are responsible to the Church Council.

The Holding Trustees are:

Mrs Christine Agyemang-Badu  
Mr Felix Baptiste  
Mrs Betty Duckett  
Mr Branford B. Yeboah

### Reference & Administrative details

The **Full Gospel Hall** is a Registered Charity number **1054391** and is situated in East Ham in the London Borough of Newham. It is in Fellowship with the Assemblies of God.

The principal address is **91, Plashet Grove, East Ham, London, E6 1AA.**

The **primary bankers** are HSBC Bank plc. 118, High Street North, East Ham, London E6 2HX.

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020 (Continued)

### Structure, governance and management.

The Governing document is a Deed of Trust and the Trust is unincorporated. Whilst reviewing the governance of the Assembly the attention of the CC was drawn to the fact that the document is out of date, the model deed having been revised by the Assemblies of God. It was decided to engage Geldards, the AOG Solicitors, to prepare a new document for the Full Gospel Hall. This is now in hand and is due to be completed early in 2021.

For the present, the method of appointment of Church Council Members is set out in the Constitution adopted 8<sup>th</sup> April 1995. During the year the membership of the Church Council was strengthened by the addition of four persons. The Church Council members are responsible for making decisions on all matters of general concern and importance to the Assembly including deciding on how the funds of the Assembly are to be spent.

The Church Council Members are:

Interim Lead Pastor Patricia John  
Mr P. J. Jenkins  
Mr B.B. Yeboah  
Mr F.A. Kuagbela

Miss Valerie Robinson  
Mr E. A. Boateng  
Ms Hanan Alamy  
Mr J. Ogundele

There are presently five persons serving as Deacons. The membership of the Deaconate is by nomination and election by those who are full members of the Assembly. All those who attend the services regularly are encouraged to apply for membership and take an active role in the life of the Assembly.

The members of the Deaconate are:

Mrs Ada Adu  
Mr Amos Ndubuisy  
Mr Kayode Olowfila

Mr James Iziegbe  
Mrs Betty Duckett

# THE FULL GOSPEL HALL

## TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020 (Continued)

### Names of the Charity Trustees who manage the Charity:

Acting Pastor	Rev. Mrs Patricia John
Secretary	Mr Percy J. Jenkins
Treasurer	Mr Francis Kuagbela
	Mr Branford B. Yeboah

### TRUSTEES RESPONSIBILITIES

The Charities Act 1993 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Declarations.

The trustees declare that they have approved the trustees' report above

### Signed on behalf of the charity's trustees'

Signature	Francis Kuagbela.....
Full name:	Francis Kuagbela
Position:	Treasurer
Date:	16 <sup>th</sup> October 2021

**FULL GOSPEL HALL - EAST HAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2020**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>INCOMING RESOURCES</b>						
Voluntary Income	3a	50,031 *	-	689 *	50,719	109,434
Activities for Generating Funds	3b	2,828 *		37 *	2,865	5,046
Investment Income Receipts	3c	3,707 *	-		3,707	4,190
Other Income Resources	3d	2,227 *			2,227	2,232
<b>TOTAL INCOME RESOURCES</b>		<b>58,793</b>	<b>-</b>	<b>726</b>	<b>59,519</b>	<b>120,902</b>
<b>RESOURCES EXPENDED</b>						
Cost of Charitable Activities	4a	51,571 *	- *	3,098 *	54,669	100,451
Governance Costs	4b	12,972 *	- *	- *	12,972	6,846
<b>TOTAL RESOURCES EXPENDED</b>		<b>64,544</b>	<b>-</b>	<b>3,098</b>	<b>67,642</b>	<b>107,297</b>
<b>NET INCOMING (OUTGOING) RESOURCE</b>		<b>- 5,751</b>	<b>- -</b>	<b>2,372</b>	<b>- 8,123</b>	<b>13,605</b>
Total Funds Brought Forward		1,451,343	90,952	1,466	1,543,761	1,543,761
Transfer of Funds		- 1,756 *	-	1,756 *	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,443,836</b>	<b>90,952</b>	<b>850</b>	<b>1,535,638</b>	<b>1,557,366</b>

Movements on all reserves and all recognized gains and losses are shown above. All of the organization's operations are classed as continuing.

The notes on pages 6 to 12 forms part of these financial statements.

**ALOR & CO**

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## PRINCIPAL

E. Alorbu BA(HONS) FCCA

## CONSULTANT

G. Akintude FCCA

**ALOR & CO**

Chartered Certified Accountants and Management Consultants  
ACCOUNTANCY \* TAXATION \* MANAGEMENT CONSULTANCY

Date: 26<sup>th</sup> November 2021**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FULL GOSPEL HALL - ASSEMBLIES OF GOD.**

We have reported on the accounts of the Full Gospel Hall Assemblies of God for the year ended 31<sup>st</sup> December 2020 which are set out on pages 5 to 13.

**Respective responsibilities of trustees and Independent 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 account under section 144(2) of the charity's Act 2011 (the 2011 Act) and that an independent examination is needed:

It is our responsibility to:

1. examine the accounts under section 145 of the 2011 Act.
2. to follow the procedures laid down in General Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Act; and
3. no examination on the trustees' report
4. to state whether particular matters have come to our attention

**Basis of the Independent examiner's report**

Our 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 charity and a comparison of the accounts presented with the underlying records. It also includes consideration of any material unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any of such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view 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.

**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that any material misstatement in the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act and
  - b) to prepare accounts which accords with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Ebenezer Alorbu FCCA  
For Alor & Co