

CHARITY REGISTRATION NUMBER 1087943

Manger Gospel Church
Unaudited Financial statements
31 August 2021

Fred Lampsey & Co
Chartered Certified Accountants
26 Felstead Way
Luton LU2 7LH

Manger Gospel Church

Financial Statements

Year ended 31 August 2021

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Manger Gospel Church

Trustees report for the year ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective (1 January 2015)

Legal and Administrative Information

Registered charity name	Manger Gospel Church
Charity Number	1087943
Principal Office	60 Manger Road, London, N7 9TQ
The Trustees	Mr Emmanuel Kwandahor Rev. James Benjamin Buachie Evangelist Kwame Darko-Obiri Apostle Peggy Lizzy Kwandahor
Governing document	Trust Deed
Primary Bankers	NatWest Bank Plc 490 Holloway Road London N7 6JB
Independent Examiners	Fred Lamptey & Co, Chartered Certified Accountants 26 Felstead Way, Luton LU2 7LH

Manger Gospel Church

Trustees Report for Year Ended 31 August 2021

Structure Governance and Management

Governing Document

Manger Gospel Church is a charity created by a trust deed and is a registered charity with the Charity Commission.

Aims and Objectives

Advancement of Christian religion and for such other charitable purposes as the trustees shall from time to time decide. This is achieved by equipping members with the knowledge of Christ and nurturing them in the Christian way of life and evangelising and winning souls for Christ.

Public benefit

The trustees paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that activities, aim and strategies are for the public benefit. Activities focus on spreading the message of the gospel of Jesus Christ.

Achievement and performance

The 'EQUIP' training initiative (2020/2021) was a major success, two new Pastors and five new Teachers who successfully completed the program were absorbed into the Leadership Team. Three young members were trained on musical instruments, (keyboard and drums) they all made good progress.

Activities

The following weekly activities were organised during the year.

A discipleship program called EQUIP to equip members with their Christian walk. Training initiatives included the following: Leadership; Preaching; Teaching, Character Studies; Apologetics; Teachings of Jesus Christ.

1. Bible studies and discussions (centred on the foundations of Christian living)
2. Prayer meetings
3. The Bible Challenge
4. 'Little Saints' Bible study
5. Evangelism

A three-day retreat organised by the church at Great Yarmouth in August 2021 was well attended and a great success,

Support to other charitable organisations

The charity is committed to supporting agencies and projects which carry out valuable and essential services by way of donations suggested by the membership.

In the past year clothing and food items were shipped to the needy and the poor, totalling £1800. The distribution of these items was done through our Ghana branch in Amoafu.

A donation of £1200 was made to the branch in Spain to help with their humanitarian efforts there.

Manger Gospel Church

Trustees Report for Year Ended 31 August 2021

Financial review

The income for the charity for the year was £33752 (2020 - £31182). Expenditure was £9445 (2020 - £8420). The charity has free reserves of £77286 (2020 - £52979).

Reserves policy

The charity does not have a specific reserves policy, The reserves are reviewed annually by the trustees.

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves statement, combined with the annual review of the controls over key financial systems carried out on annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined operational and business risk which they face and confirm that they have established systems to mitigate the significant risks.

Manger Gospel Church

Independent Examiner's Report to the Trustees of Manger Gospel Church

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.

Signed:.....

Name

Date.....

Fred Lamptey & Co
Chartered Certified Accountants
26 Felstead Way
Luton LU2 7LH

Manger Gospel Church

Statement of receipts and payments

For the year ended 31 August 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Restricted Funds 2020 £
Receipts					
Donations & Legacies	2	33752	-	33752	31182
Total receipts		<u>33752</u>	<u>-</u>	<u>33752</u>	<u>31182</u>
Payments					
Charitable activities	3	8945	-	8945	7920
Governance	4	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>
Total payments		<u>9445</u>	<u>-</u>	<u>9445</u>	<u>8420</u>
Net incoming/(outgoing) resources		24307	-	24307	22762
Balances brought forward		<u>52979</u>	<u>-</u>	<u>52979</u>	<u>30217</u>
Balance carried forward		<u>77286</u>	<u>-</u>	<u>77286</u>	<u>52979</u>

All of the charity's operations are classed as continuing operations.

Manger Gospel Church

Statements of assets & liabilities as 31 August 2021

Assets	Note	Unrestricted	Restricted	Total	Total
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
Fixtures, fittings & equipment		6508	-	6508	-
Cash Funds		71778	-	71778	52979
		<u>78286</u>	<u>-</u>	<u>78286</u>	<u>52979</u>
Liabilities					
Independent Examiner's Fee		1000	-	1000	500
		<u>77286</u>	<u>-</u>	<u>77286</u>	<u>52979</u>
		£	£	£	£
Represented by					
Unrestricted Funds		<u>77286</u>	<u>-</u>	<u>77286</u>	<u>52979</u>

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The trustees have elected to take advantage of the provisions that apply to small charities and have prepared a receipts and payments and statement of financial sets and liabilities set out page 5 and 6.

Approved by trustees on

Signed on their behalf by trustee.....

Print name.....

Manger Gospel Church

Notes to the financial statements for the year ended 31 August 2021

1. Accounting Policies

Receipts

All receipts are included on the statement and payments statement where the charity is legally entitled in the income and the amount can be quantified with reasonable accuracy

Payments

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particulars, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Payment to Trustees

No payments were made to trustees, or any persons connected with them during the financial year. No material transaction took place between the organisation and a trustee, or any person connected with them.

	2021	2020
	£	£
2. Receipts		
Donations & Legacies	<u>33752</u>	<u>31182</u>
3. Payments		
Ministry support	3050	4370
Hall rental	-	1170
Missions	3000	1900
Subscription	300	-
Stationery & postage	647	100
Training	1948	-
Accessories & Equipment	-	380
Total resources expended	<u>8945</u>	<u>7920</u>
4. Governance		
Independent Examiner's fee	<u>500</u>	<u>500</u>
Net income	<u>24307</u>	<u>22762</u>