

**DERBY HALL CHRISTIAN ASSEMBLY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# DERBY HALL CHRISTIAN ASSEMBLY

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------|---|
| <b>Trustees</b>             | Rev S Akwaka<br>Mr L Okraku<br>Mrs E Assensoh   |
| <b>Charity number</b>       | 1089367   |
| <b>Principal address</b>    | 32-36 Clarendon Road<br>London<br>N8 0DJ  |
| <b>Independent examiner</b> | Kirk Rice LLP<br>Victoria House<br>178-180 Fleet Road<br>Fleet<br>Hampshire<br>GU51 4DA |

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# DERBY HALL CHRISTIAN ASSEMBLY

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# DERBY HALL CHRISTIAN ASSEMBLY

## TRUSTEE'S REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The objectives of the Charity are;

- a) Advancement of the Christian Faith in the United Kingdom and abroad.
- b) The relief of the persons who are in conditions of need, hardship or distress or who are aged or sick, in the United Kingdom and abroad.
- 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.

The principal activities of the Charity are worship and the involvement of various ministries in propagating Christian tenets to both members and non-members of the ministry, at various meetings.

#### **Public Benefit**

In carrying out the review of activities during the year, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for public benefit. The trustees consider that the following activities below provided benefit to members of the church, the local and international community.

#### **Worship, Teaching and Prayer**

We provide and maintain a church building for regular meetings of worship and teachings of the Christian faith where we seek to bring people to a faith in Jesus Christ and encourage them to contribute meaningfully to their community.

We also have supplementary rooms for children and young people to worship.

Worship and teaching occurred at meetings on Wednesday, Friday and Sundays.

Over the year there were various external speakers from the UK and abroad who were invited to inform and encourage worshippers.

#### **Youth Activities**

The church continued to develop a number of initiatives to enhance the youth group.

We organised activities directed at encouraging young people both within and outside the church family to learn life transforming principles.

#### **Pastoral Care**

As part of our pastoral care our ministry team and the Pastor look after the spiritual wellbeing of the members and the attendants at the Church and this includes regular marriage ceremonies, dedication of babies and funerals. The ministry team and the Pastor make general and specific visits to people who are sick, bereaved and on other occasions.

As noted in the Church's policy, sometimes it becomes necessary to administer financial support to members of the congregation, who are in dire financial need.

#### **The following Church services and events we provide are available to everyone in the community**

Bereavement counselling, hospital visits, welfare provision, prayer support, men's meeting events, women's meetings events, youth meetings, pre-marital counselling, singles' seminars, marriage seminars, child dedication, Sunday schools and a foodbank.

# **DERBY HALL CHRISTIAN ASSEMBLY**

## **TRUSTEE'S REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Our Achievements include the following**

Attendance to Wednesday Intercession has remained steady.

Children and youth ministry continue to experience transformation and growth and more volunteers involved now.

Sunday services are lively and reinvigorated.

Men and women ministry are organizing prayer breakfast meetings to encourage one another.

- We partnered with Compassion UK and sponsoring children in Ghana.
- We successfully partnered with Morrisons and Sainsbury's in feeding the community.
- We continued our partnership with the Evangelical Alliance sharing in their fostering and adoption works around the country.
- In this same partnership we're helping the Facilitation the Christian voice in the UK to an estimated 20 million people through the evangelical Alliance's activities.
- Through our Bible a month club with the Bible society more bibles were donated to needy Christians in far flung corners of the globe.
- The established food bank needs more volunteers and donors to run.

#### **Financial review**

##### **Transactions and Financial position**

The financial accounts are set out on pages 8-16.

The trustees consider the financial performance by the charity during the year has been satisfactory.

The Statement of Financial Activities show gross resources for the year of a revenue nature of £53,803. Total resources expended were £55,309 and hence a total of £1,506 was realised as a net deficit. Reserves at the year-end after the realised surplus stand at £384,889.

Members are, nonetheless, being encouraged to increase their giving.

##### **Reserves Policy**

Reserves left at year end were £403,554. These reserves are earmarked chiefly for future building projects including Manse and building projects and other undertakings of capital nature. Trustees as part of the yearly budget review decide what reserves for the year ending are to be used for.

##### **Specific changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There were no additions in the year. There were no revaluations of the Freehold land & buildings in the year.

##### **Availability and adequacy of assets of each of the funds**

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

##### **Effectiveness of fundraising policies and Principal funding sources**

The charity relies on the offerings, tithes and various donations from the members as identified in the accounts, whose support is greatly valued.

# **DERBY HALL CHRISTIAN ASSEMBLY**

## **TRUSTEE'S REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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### **Other areas of sources of funds are:**

Covenant Gift Aid (from the HM Revenue & Customs) and bank investment interests. These funds enabled the Charity to carry out its obligations during the year. Due to Covid-19 Rental income from nursery and French church is no longer available and Charity is looking to generate extra funds by encouraging members to give generously to support the charity whilst expenditure is managed effectively.

### **These are the short to medium term strategic goals for the Charity:-**

- To plant a daughter church in the UK and expand into Africa, Europe and America
- Build a larger church complex

### **Christian Leadership and Education**

- Various forms of tuition being provided by individuals currently this would expand to become Young Leaders Institute to also teach music and IT skills.

### **Revival meetings**

As a means of nourishing members and enhancing their spiritual, social and emotional well-being our regular Monday and Thursday online meetings continue to be success and vibrant with members actively participating after we moved to online meeting during Covid-19.

### **Risks**

#### **1. Financial**

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimize these risks, such as by requiring two signatures for payments made from the bank account. There is also stringent vetting of all gift aid claims.

#### **2. Fraud**

No evidence of fraud was found in the charity's operations.

#### **3. Other**

Work with children and vulnerable adults are open to risks. The policy is that visitations, counselling and any work involving children are done in pairs. New volunteers to the children ministry are recruited on the basis of AOG policy for the recruitment of volunteers for children's ministry which are in line with the Government policy.

### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The pastor and the partners retain oversight of matters spiritual. The Trustees who served and are responsible for the Charity during the year and up to the date of signature of the financial statements were:

Rev S Akwaka

Mr L Okraku

Mrs E Assensoh

# DERBY HALL CHRISTIAN ASSEMBLY

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Senior Minister shall nominate and the Church Council shall from time to time appoint:

- The names and addresses of the members of the Church Council shall be entered in the Church records.
- The minimum number of members of the Church Council shall be three.

The Officers of the Church shall be the Chairperson, Secretary and Treasurer. The Chairperson shall be the Senior Minister of the Church from time to time unless the Church Council (in the absence of a Minister or if the Minister declines) shall resolve otherwise. The Secretary and the Treasurer shall be appointed by the Church Council but need not be members of the Church Council.

Every member of the Church Council after appointment or election or reappointment must sign a declaration of willingness to be on the Church Council and to act in the charitable trusts of the Church before he or she may vote at any Church Council meeting.

The Church Council shall meet at least four times in each Year and shall regulate its own proceedings and may make regulations to deal with the appointment of ministers, elders, deacons' other appointees and church staff.

A quorum of a meeting of the Church Council shall be three, or one third of its members whichever is the higher number.

A meeting of the Church Council may be held either in person or by suitable electronic means agreed by the Church Council in which all participants may communicate with all other participants.

The Chairperson or (if the Chairperson is unable or unwilling to do so) some other member of the Church Council chosen by the Church Council members present presides at each meeting of the Church Council.

Every issue must be determined by a simple majority of the votes cast at a meeting of the Church Council but a resolution which is in writing and is signed by all members of the Church Council is as valid as a resolution passed at a meeting, and for this purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature.

A member of the Church Council is not entitled to vote by proxy.

1. A procedural defect of which the Church Council is unaware at the time does not invalidate decisions taken at a meeting of the Church Council.
2. Whenever a member of the Church Council has a personal interest in a matter to be discussed at a meeting of the Church Council or a committee, he or she must:
  - I. declare an interest before the meeting or at the meeting before discussion begins on the matter;
  - II. be absent from that part of the meeting unless expressly invited to remain in order to provide information;
  - III. not be counted in the quorum for that part of the meeting;
  - IV. be absent during the vote and have no vote on the matter.

Trustees must sign a declaration of willingness to serve and complete an MLC2 form for money laundering purposes.

Trustees will receive an induction pack and attend regular scheduled trainings.

# DERBY HALL CHRISTIAN ASSEMBLY

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Who we are:

We are a family where everyone belongs through fellowship and friendship.

- We are a local church with a global outlook, serving our community and praying for the transformation of peoples into the kingdom of God.
- We're committed to raising Disciples of Christ to do the works of ministry. In obedience to God will be a prophetic voice to the nations and establish daughter Churches as God grants us grace.

We're a missionally focused church as we believe in the equipping of the saints for the works of ministry.

#### Our Year Of Harvest

We started the year with our theme as Harvest based on Genesis 8:22 While the earth remaineth, seedtime and harvest, and cold and heat, and summer and winter, and day and night shall not cease.

We studied and prayed with this scripture for our seasons to change because seasons determine harvest.

Daniel 2:21 He changes times and seasons; he removes kings and sets up kings; he gives wisdom to the wise and knowledge to those who have understanding.

Our Divine Restoration service February 27 2022 was well attended with many testimonies of restoration and miracles.

- Recite together Genesis 8:14 *In the second month, on the twenty-seventh day of the month, the earth had dried out.*
- Father I declare on this second month of the year and 27<sup>th</sup> day of the month that the floods of destruction surrounding my life are dried up in the name of Jesus
- The floods of pain
- The floods of disappointment
- The floods of plenty today, lean tomorrow
- I cancel in the name of Jesus
- Floods of sudden attack
- Floods of scarcity
- Floods of not holding on to my harvest, I cancel it in the name of Jesus

We also prayed for God to open our eyes to the harvest.

Luke 18:41-42

"What do you want me to do for you?" He said, "Lord, let me recover my sight." And Jesus said to him, "Recover your sight; your faith has made you well."

Things in our lives that need open eyes

The lack of tithing is not about no money but spirit of greed

Open my eyes

The church not growing is not that there are no people but a spirit of bareness (open my eyes Lord)

John 4

They were not harvesting not because they were no crops but because of the spirit of blindness.

\*See also means come to a realisation

- Coming to an awareness
- Once you see right you'll act right
- The way you see things determines your level of input



# DERBY HALL CHRISTIAN ASSEMBLY

## TRUSTEE'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Responsibilities of the Trustees:**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's report was approved by the Board of Trustees.

*Samuel Akwaka*

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**Rev S Akwaka**

Trustee

Dated: 26/10/2023 .....

# DERBY HALL CHRISTIAN ASSEMBLY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DERBY HALL CHRISTIAN ASSEMBLY

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I report to the trustees on my examination of the financial statements of Derby Hall Christian Assembly (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Kirk Rice LLP*

Kirk Rice LLP

Timothy David Neale FCA  
Victoria House  
178-180 Fleet Road  
Fleet  
Hampshire  
GU51 4DA

Dated: <sup>26/10/2023</sup> .....

# DERBY HALL CHRISTIAN ASSEMBLY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

|  | Notes | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|--|-------|---------------------------------|---------------------------------|
| <b><u>Income from:</u></b>                                     |       |                                 |                                 |
| Donations and legacies   | 3     | 42,870                          | 37,866                          |
| Other trading activities                                       | 4     | 9,610                           | 8,499                           |
| Investments  | 5     | 1,323                           | 2,240                           |
| <b>Total income</b>  |       | <b>53,803</b>                   | <b>48,605</b>                   |
| <b><u>Expenditure on:</u></b>                                  |       |                                 |                                 |
| <b><u>Charitable activities</u></b>                            |       |                                 |                                 |
| Charitable Expenditure   | 6     | 49,004                          | 52,214                          |
| <b>Total charitable expenditure</b>                            |       | <b>49,004</b>                   | <b>52,214</b>                   |
| Other  | 11    | 6,305                           | 4,311                           |
| <b>Total expenditure</b>                                       |       | <b>55,309</b>                   | <b>56,525</b>                   |
| <b>Net expenditure for the year/<br/>Net movement in funds</b> |       | <b>(1,506)</b>                  | <b>(7,920)</b>                  |
| Fund balances at 1 January 2022                                |       | 386,395                         | 394,315                         |
| <b>Fund balances at 31 December 2022</b>                       |       | <b>384,889</b>                  | <b>386,395</b>                  |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

All funds are unrestricted, meaning that no activity is subject to liabilities if they do not follow the funding restrictions stated.

# DERBY HALL CHRISTIAN ASSEMBLY

## BALANCE SHEET

AS AT 31 DECEMBER 2022

|   | Notes | 2022<br>£      | £              | 2021<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 12    |                | 314,852        |                | 317,878        |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors   | 13    | 11,924         |                | 20,979         |                |
| Cash at bank and in hand                              |       | 65,547         |                | 54,806         |                |
|   |       | <u>77,471</u>  |                | <u>75,785</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(7,434)</u> |                | <u>(7,268)</u> |                |
| Net current assets                                    |       |                | 70,037         |                | 68,517         |
| <b>Total assets less current liabilities</b>          |       |                | <u>384,889</u> |                | <u>386,395</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Unrestricted funds                                    |       |                | 384,889        |                | 386,395        |
|   |       |                | <u>384,889</u> |                | <u>386,395</u> |

The financial statements were approved by the Trustees on 26/10/2023 .....

*Samuel Akwaka*

.....  
Rev S Akwaka  
Trustee

# DERBY HALL CHRISTIAN ASSEMBLY

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

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                          |                         |
|--------------------------|-------------------------|
| Freehold property        | N/A                     |
| Improvements to property | 20% on cost             |
| Plant and machinery      | 10% on cost             |
| Equipment                | 20% on reducing balance |
| Motor vehicles           | 20% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2022               | 2021               |
|                     | £                  | £                  |
| Donations and gifts | 43,120             | 37,648             |
| Other               | (250)              | 218                |
|                     | <u>          </u>  | <u>          </u>  |

# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Other trading activities

|                                | Unrestricted funds | Unrestricted funds |
|--------------------------------|--------------------|--------------------|
|                                | 2022               | 2021               |
|                                | £                  | £                  |
| Trading activity income: other | 9,610              | 8,499              |

### 5 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2022               | 2021               |
|                     | £                  | £                  |
| Rental income       | 1,260              | 2,240              |
| Interest receivable | 63                 | -                  |
|                     | 1,323              | 2,240              |

### 6 Charitable activities

|  | Charitable Expenditure | Charitable Expenditure |
|--|------------------------|------------------------|
|  | 2022                   | 2021                   |
|  | £                      | £                      |
| Staff costs                            | 24,951                 | 26,168                 |
| Welfare donations                      | 6,965                  | 1,450                  |
| Events                                 | 802                    | 1,150                  |
| Subscriptions                          | 82                     | 2,257                  |
| Other administrative expenses          | 1,000                  | -                      |
| Rental income bad debt write off       | -                      | 6,249                  |
|  | 33,800                 | 37,274                 |
| Share of support costs (see note 7)    | 10,444                 | 11,449                 |
| Share of governance costs (see note 7) | 4,760                  | 3,491                  |
|  | 49,004                 | 52,214                 |

# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Support costs

|  | Support costs | Governance costs | 2022          | Support costs | Governance costs | 2021          |
|--|---------------|------------------|---------------|---------------|------------------|---------------|
|  | £             | £                | £             | £             | £                | £             |
| Depreciation                           | 3,026         | -                | 3,026         | 3,719         | -                | 3,719         |
| Bank loan interest                     | 131           | -                | 131           | 96            | -                | 96            |
| Insurance                              | 1,043         | -                | 1,043         | 900           | -                | 900           |
| Organist & musical services            | 3,850         | -                | 3,850         | 3,665         | -                | 3,665         |
| Telephone                              | 287           | -                | 287           | 223           | -                | 223           |
| Photocopiers                           | 1,407         | -                | 1,407         | 1,442         | -                | 1,442         |
| Refreshments and other costs           | 700           | -                | 700           | -             | -                | -             |
| Accountancy and legal fees             | -             | 4,760            | 4,760         | -             | 3,491            | 3,491         |
| Licenses                               | -             | -                | -             | 145           | -                | 145           |
| Gas and electricity                    | -             | -                | -             | 1,259         | -                | 1,259         |
|  | <u>10,444</u> | <u>4,760</u>     | <u>15,204</u> | <u>11,449</u> | <u>3,491</u>     | <u>14,940</u> |
| Analysed between Charitable activities | <u>10,444</u> | <u>4,760</u>     | <u>15,204</u> | <u>11,449</u> | <u>3,491</u>     | <u>14,940</u> |

Governance costs includes payments to the Independent Examiners of £2,090 (2021- £1,900).

### 8 Trustees

During the year to 31 December 2022, wages of £23,892 (2021: £4,708) were paid to Pastor S Akwaka and pension contributions of £1,059 (2021: £1,450) on his behalf. This was for pastoral duties carried out for the charity. Pastor S Akwaka is permanently employed by the Charity as a Senior Minister, hence his remuneration. In addition, it's one of the requirements as Head Pastor to serve the board as a trustee.

During the year to 31 December 2022, accountancy fees of £500 (2021: £500) were paid to L Okraku.

#### Trustee's expenses

During the year to 31 December 2022, expenses were reimbursed to S Akwaka to the value of £6,049 (2021: £1,954) and to L Okraku to the value of £2,955 (2021: £2,010).

All reimbursed trustees' expenses relate to business expenses paid personally.

### 9 Employees

The average monthly number of employees during the year was:

| 2022<br>Number | 2021<br>Number |
|----------------|----------------|
| <u>1</u>       | <u>1</u>       |



# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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|          |                         |                    |               |
|----------|-------------------------|--------------------|---------------|
| <b>9</b> | <b>Employees</b>        | <b>(Continued)</b> |               |
|          | <b>Employment costs</b> | <b>2022</b>        | <b>2021</b>   |
|          |                         | <b>£</b>           | <b>£</b>      |
|          | Wages and salaries      | 23,892             | 24,708        |
|          | Other pension costs     | 1,059              | 1,460         |
|          |                         | <u>24,951</u>      | <u>26,168</u> |

No employee received emoluments in excess of £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Other

|                       |                           |                           |
|-----------------------|---------------------------|---------------------------|
|                       | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|                       | <b>2022</b>               | <b>2021</b>               |
| Other office expenses | 1,942                     | 2,111                     |
| Establishment costs   | 4,363                     | 2,200                     |
|                       | <u>6,305</u>              | <u>4,311</u>              |

# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Tangible fixed assets

|                                    | Freehold property<br>£ | Improvements to property<br>£ | Plant and machinery<br>£ | Equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|------------------------------------|------------------------|-------------------------------|--------------------------|----------------|---------------------|------------|
| <b>Cost</b>                        |                        |                               |                          |                |                     |            |
| At 1 January 2022                  | 302,748                | 3,773                         | 12,374                   | 39,423         | 2,000               | 360,318    |
| At 31 December 2022                | 302,748                | 3,773                         | 12,374                   | 39,423         | 2,000               | 360,318    |
| <b>Depreciation and impairment</b> |                        |                               |                          |                |                     |            |
| At 1 January 2022                  | -                      | 3,773                         | 11,090                   | 25,577         | 2,000               | 42,440     |
| Depreciation charged in the year   | -                      | -                             | 257                      | 2,769          | -                   | 3,026      |
| At 31 December 2022                | -                      | 3,773                         | 11,347                   | 28,346         | 2,000               | 45,466     |
| <b>Carrying amount</b>             |                        |                               |                          |                |                     |            |
| At 31 December 2022                | 302,748                | -                             | 1,027                    | 11,077         | -                   | 314,852    |
| At 31 December 2021                | 302,748                | -                             | 1,284                    | 13,846         | -                   | 317,878    |

# DERBY HALL CHRISTIAN ASSEMBLY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 13 Debtors

|                                      | 2022          | 2021          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Amounts falling due within one year: |               |               |
| Prepayments and accrued income       | 11,924        | 20,979        |
|                                      | <u>11,924</u> | <u>20,979</u> |

### 14 Creditors: amounts falling due within one year

|                              | 2022         | 2021         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Other creditors              | 426          | 157          |
| Accruals and deferred income | 7,008        | 7,111        |
|                              | <u>7,434</u> | <u>7,268</u> |

### 15 Related party transactions

There were no disclosable related party transactions during the year other than those disclosed in note 8.