

# **PAGA OUTREACH MINISTRIES**

## **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**



### **RESTORATION CITY CHURCH**

***A CHURCH WHERE PEOPLE MATTER!***

**Charity Number: 1092989**

## **PAGA OUTREACH MINISTRIES**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**PAGA OUTREACH MINISTRIES****LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Pastor Delroy Smith - Chair Cleveland La Touch'e Marine Crawford (Treasurer)
<b>Charity Offices</b>	155-157 Brighton Road South Croydon CR2 6EH
<b>Charity Number</b>	1092989
<b>Independent Examiner</b>	Roger Storey FCMA 26 Cherry Orchard Road Bromley Kent BR2 8NE
<b>Accountants</b>	Accountancy Aid 26 Cherry Orchard Road Bromley Kent BR2 8NE

## **PAGA OUTREACH MINISTRIES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The Trustees are pleased to present their Annual Report and Accounts for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's trust deed and applicable law.

#### **Objectives and Activities**

PAGA Outreach Ministries is a non-denominational, non-profit Christian organisation that is part of the Church of God (universal) according to the Scriptures whose builder and maker is Jesus Christ. PAGA Outreach Ministries aims to be a Family Oriented Church for all Nations, that will 'stand in the GAP' for our Families, Communities and Nations. We aim to provide a Spiritual Environment where we can meet with God to experience His Power and His Presence. We seek to encourage, inspire and empower you to fulfil the call of God on your life.

PAGA's objectives are:

- a) The advancement of the Christian Faith, including the worship of God and proclamation of the Gospel of Jesus Christ
- b) Other purposes that are charitable within the Law of England, and Wales, and are consistent with the Christian activities of the organisation, including the relief of need and the advancement of education.
- c) The advancement of education and social activities of children or adults with the emphasis on upholding Christian values but not so as to prevent the provision of general education.
- d) Any other charitable purpose for the benefit of the local and Christian community.

#### **Public Benefit**

All of PAGA's Family Centre's activities are charitable and are undertaken to further our charitable purposes for public benefit.

#### **Achievements and Performance**

With the national lockdown for 2020/2021 we had to find new ways in provide encouragement, ministry and support within the community.

We invested in the necessary equipment for online recording so we can continue to reach to communicate the gospel as well as other online programmes to deal with mental health issues, young people outreach, prostate cancer and open discussions on day-to-day challenges.

Some of the other projects we participated in was food distribution to those in need within our local area and weekly check-in to ensure that all the members were supported during this pandemic.

Although there were government restrictions on us meeting together face to face as a ministry, we continued to grow stronger and more people became subscribers to our online services.

We took advantage of meetings online to keep the consistency of ministry where the leadership team took an active role to keep everyone together where any physical or emotional needs could be met.

The lease on our building expired in August 2020 and our requested to extend our rent for another 5 years is awaiting review.

## **PAGA OUTREACH MINISTRIES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021 - continued**

Many of our face-to-face meetings are still on hold until we get further clarification from the government on how we can move forward.

#### **Financial Review**

For the year ended 31<sup>st</sup> March 2021 the funds carried forward were £17,960 (£1,724 2020).

#### **Principal Funding Resources**

The principal sources of funding are collections and donations.

#### **Reserves policy**

Reserves are needed to bridge the gap between incoming resources and spending on charitable activities and managing and administering the charity. Reserves are also held to cover possible emergencies.

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 fulfill their charitable objectives.

#### **Structure, Governance and Management**

##### **Governing Document**

The charity is governed by the constitution adopted on 31<sup>st</sup> July 2001 and amended 7<sup>th</sup> June 2002.

##### **Appointment of new trustees**

New trustees will be exclusively appointed by the existing trustees from amongst those who have been serving in a leadership capacity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. New trustees will undergo an induction day to brief them on their legal obligations under charity law, the content of the Trust Deed, the management committee and decision making processes, the organisation plan and recent financial performance of the charity. During the induction day they will meet any key employees and other trustees.

##### **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

## **PAGA OUTREACH MINISTRIES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021 - continued**

#### **Trustees' responsibilities in relation to the financial statements**

Charities law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2006. The trustees 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.

In accordance with charities law, as the charity trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **DECLARATION**

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

Signed on behalf of the charity's trustees:

*Delroy Smith*

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Pastor Delroy Smith - Trustee

Date: 21st January 2022

## **PAGA OUTREACH MINISTRIES**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES**

#### **Independent examiner's report to the trustees of PAGA Outreach Ministries.**

I report on the accounts of the Trust for the year ended 31st March 2021, which are set out on pages 6 to 9.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Roger Storey*

Roger Storey FCMA  
Fellow, Chartered Management Accountant  
26 Cherry Orchard Road, Bromley, Kent, BR2 8NE

Dated 21st January 2022

## PAGA OUTREACH MINISTRIES

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	<u>2021</u> Total Funds £	<u>2020</u> Total Funds £
<b>INCOMING RESOURCES</b>					
Income (tithes and offerings)		36,495	0	36,495	38,039
Gift aid		8,349	0	8,349	11,954
Other income		1,200		1,200	
<b>Total Incoming Resources</b>		<b>46,044</b>	<b>0</b>	<b>46,044</b>	<b>49,993</b>
<b>RESOURCES EXPENDED</b>	2	<b>29,808</b>	<b>0</b>	<b>29,808</b>	<b>52,097</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>16,236</b>	<b>0</b>	<b>16,236</b>	<b>(2,104)</b>
RESERVES BROUGHT FORWARD		1,724	0	1,724	3,828
<b>RESERVES CARRIED FORWARD</b>		<b>17,960</b>	<b>0</b>	<b>17,960</b>	<b>1,724</b>

*The notes form part of these financial statements*



# PAGA OUTREACH MINISTRIES

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021

	Notes	£	<u>2021</u> £	£	<u>2020</u> £
<b>Fixed Assets</b>					
Church equipment	1		<u>214</u>		<u>267</u>
<b>Current assets</b>					
Sundry debtor			0		0
Cash at bank and in hand			<u>20,810</u>		<u>3,417</u>
			20,810		3,417
<b>Creditors:</b> amounts falling due within one year					
Sundry creditors			1,324		220
Accruals			<u>1,740</u>		<u>1,740</u>
			3,064		1,960
<b>Net current assets</b>			17,746		1,457
			<u><b>17,960</b></u>		<u><b>1,724</b></u>
<b>RESERVES</b>					
Accumulated fund			<u>17,960</u>		<u>1,724</u>
			<u><b>17,960</b></u>		<u><b>1,724</b></u>

Approved by the trustees on 18<sup>th</sup> January 2022 and signed on its behalf:

*Delroy Smith*

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Pastor Delroy Smith – Trustee

## **PAGA OUTREACH MINISTRIES**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **1 Accounting Policies**

##### **1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

##### **1.2 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 when the monetary value can be measured with sufficient reliability. Investment income: this is included in the accounts when receivable.

##### **1.3 Resources Expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

##### **1.4 Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees; restricted funds are subject to restrictions imposed by the donor.**

## PAGA OUTREACH MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

	<u>2021</u> £	<u>2020</u> £
<b>2 Analysis or resources expended</b>		
Rent & Rates	3,000	15,000
Ministry expenses	8,029	7,818
Staff salaries	13,039	13,701
Travel & subsistence	3,487	3,720
Telephone	3,195	3,698
Heat & Light	2,075	2,465
Postage and Stationery	273	154
Security charges	734	734
Repairs & renewals	0	803
Insurance	1,083	1,104
Streamline charges	460	548
Musical Equipment	262	370
Church Equipment	46	405
Bank Charges	164	111
Accountancy fees	1,110	764
Independent Examiner's fees	250	250
Computer expenses	802	385
Depreciation	53	67
Advertising	100	0
Other costs	365	0
Furlough receipts	<u>-8,719</u>	<u>0</u>
	<u>29,808</u>	<u>52,097</u>