

A-LIFE FAITH CHAPEL

England & Wales · Charity number 1118631

Details

Status Registered

Legal form Other

Registered 2007-04-02

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

Contact

Address 5 Matterdale Terrace
Stalybridge
SK15 1EN

Phone 01604750313

Email alife1@yahoo.com

Activities

Objects: I. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2. 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 TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND 3. TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.4. TO REFORM AND REHABILITATE PERSONS WHO ARE FOR THE TIME BEING OR WHO HAVE AT ANY TIME BEEN DRUG ADDICTS, IN PARTICULAR BY PROVISION OF ADVICE, INFORMATION AND SUPPORT.5. TO REHABILITATE AND SUPPORT INDIVIDUALS WHO HAVE BEEN EXCLUDED FROM SOCIETY.

Activities: Religious activities and provision of relevant seminars to the community

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£161,716	£104,248	-	-
2024-03-31	£67,582	£73,737	-	-
2023-03-31	£75,306	£72,466	-	-
2022-03-31	£71,237	£68,451	-	-
2021-03-31	£51,146	£60,118	-	-

Trustees

Name	Role	Appointed
Asare Afriyie		2018-12-18
RICHARD AMPONSAH		
Rev GUSTAV OBIRI YEBOAH		

A-LIFE FAITH CHAPEL

England & Wales - Charity number 1118631

Accounts

A LIFE FAITH CHAPEL

REPORT AND FINANCIAL STATEMENT FOR THE
(UNAUDITED)

YEAR ENDED 31ST MARCH 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1118631

Registered office

212 ST ANDREWS ROAD
NORTHAMPTON
NN2 6BN

Trustees

REV. GUSTAV OBIRI YEBOAH
ASARE AFRIYIE
RICHARD AMPONSAH
ERIC TAKYI ABEAM

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 8, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a constitution adopted on 18th March 2007 with UK registered charity no. 1118631.

The objectives of the charity:

- To advance the christian faith in accordance with the statement of faith in such ways and in such parts of the united kingdom or the world as the trustees from time to time may think fit.
- 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 trustees from time to time may think fit.
- To advance education in such ways and in such parts of the united Kingdom or the world as the trustees from time to may think fit.
- To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts, in particular by provision of advice, information and support.
- To rehabilitate and support individuals who have been excluded from society.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to 57,468. (2024 deficit £6,155).

Approval

The report was approved by the board of trustees on 2026 and signed on their behalf by:

Pastor Gustuv Yeboah

Independent Examiner's Report to the Trustees of A Life faith chapel

I report on the accounts for the year ended 31st March 2025 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

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
- (2) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- (3) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- (4) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2025
Incorporating the Income and Expenditure Account

	Note	2025 £	2024 £
		<u> </u>	<u> </u>
Incoming Resources			
Incoming resources from generated funds			
	2		
Voluntary income		62,595	54,782
Gift Aid - Accrued		15,430	12,757
Interest received		58	43
Insurance claim		83,633	-
		<u> </u>	<u> </u>
Total Incoming Resources		<u>161,716</u>	<u>67,585</u>
Resources expended			
Charitable activities			
Travel & accommodation		2,149	1,572
Subsistence allowance		6,195	24,006
Printing & stationery		105	-
Telephone & postage		533	581
Heat, Water & Light		4,310	2,918
Motor Vehicle expenses		3,242	3,985
Donations		3,779	727
Overseas Missions		-	8,683
Church supply		1,220	-
Professional fees		2,082	2,381
Repairs & Maintenance		58,437	4,459
Bank charges/ Interest		4,985	5,426
Insurance		4,608	2,342
Media		407	-
Admin & Hospitality expenses		4,811	9,589
Depreciation of fixed assets		6,685	6,368
		<u>103,548</u>	<u>73,037</u>
Governance costs	3	700	700
		<u> </u>	<u> </u>
Total resources expended		<u>104,248</u>	<u>73,737</u>
Net incoming/ (outgoing) resources		57,468	(6,155)
Balances carried forward at 31st March 2025		<u>57,468</u>	<u>(6,155)</u>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

Balance Sheet as at 31st March 2025

	Note	2025	2024
		<u>£</u>	<u>£</u>
Fixed assets			
Tangible fixed assets	4	230,267	231,287
Current assets			
Debtors	5	15,430	12,757
Cash at bank and in hand		<u>29,210</u>	<u>1,063</u>
		44,640	13,820
Creditors -amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>43,940</u>	<u>13,120</u>
Net assets		<u>274,207</u>	<u>244,407</u>
Represented by:			
Funds of the charity			
Long term liabilities - Loans	7	37,681	65,349
Reserves		179,058	185,213
Net incoming resources		<u>57,468</u>	<u>(6,155)</u>
		<u>274,207</u>	<u>244,407</u>

The financial statements were approved by the Trustees on2025 and signed on their behalf by:

Pastor Gustuv Yeboah

Trustee

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Depreciation was charged at 2% on building, 25% on the Vehicle, and 12.5% on all other assets.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees’ discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2025
	£	£	£	£
Voluntary income	64,346	-	64,346	54,601
Gift Aid accrued	15,430	-	15,430	12,757
	79,776	-	79,776	67,358
	=====	=====	=====	=====

Notes to the financial statements for the year ended 31st March 2025

3. Governance costs

	2025	2024
	£	£
Accountancy fees	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Church Building	MOTOR VEHICLE	Fixtures & Fittings	Church equipment	Total
	£	£	£	£	£
Cost					
At 1st April 2024	289,053	17,950	6,483	30,436	343,922
Additions	-	-	-	5,665	5,665
At 31st March 2025	<u>289,053</u>	<u>17,950</u>	<u>6,483</u>	<u>36,101</u>	<u>349,587</u>
Depreciation					
At 1st April 2024	71,210	16,736	4,242	20,447	112,635
Charge	4,357	304	146	1,878	6,685
At 31st March 2025	<u>75,567</u>	<u>17,040</u>	<u>4,388</u>	<u>22,325</u>	<u>119,320</u>
Net book value 2025	<u>213,486</u>	<u>910</u>	<u>2,095</u>	<u>13,776</u>	<u>230,267</u>
Net book value 2024	<u>217,843</u>	<u>1,214</u>	<u>2,241</u>	<u>9,989</u>	<u>231,287</u>

5. Debtors

	2025	2024
	£	£
Sundry debtors	15,430	12,757
	<u>15,430</u>	<u>12,757</u>

6. Creditors – amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Other creditors and accruals	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

7. Long term liabilities

	<u>2025</u>	<u>2024</u>
	£	£
Loans Unity Trust	37,681	63,630
	<u>37,681</u>	<u>63,630</u>

8. Financial commitments

Capital Commitments

The church had a capital commitments (mortgage for church building) as at 31st March 2025.

Operating lease commitments

The church had no operating lease commitments as at 31st March 2025.

A-LIFE FAITH CHAPEL

England & Wales - Charity number 1118631

Accounts

A LIFE FAITH CHAPEL

REPORT AND FINANCIAL STATEMENT FOR THE
(UNAUDITED)

YEAR ENDED 31ST MARCH 2024

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Registered office

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Trustees

REV. GUSTAV OBIRI YEBOAH
ASARE AFRIYIE
RICHARD AMPONSAH
ERIC TAKYI ABEAM

Accountants

J & T Lexington Services Limited
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Trustees' Report

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Constitution, objective of the charity, principal activity.

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The objectives of the charity:

- To advance the christian faith in accordance with the statement of faith in such ways and in such parts of the united kingdom or the world as the trustees from time to time may think fit.
- 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 trustees from time to time may think fit.
- To advance education in such ways and in such parts of the united Kingdom or the world as the trustees from time to may think fit.
- To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts, in particular by provision of advice, information and support.
- To rehabilitate and support individuals who have been excluded from society.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £6,155. (2023 surplus: £2,840).

Approval

The report was approved by the board of trustees on 2024 and signed on their behalf by:

Pastor Gustuv Yeboah

Independent Examiner's Report to the Trustees of A Life faith chapel

I report on the accounts for the year ended 31st March 2024 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

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
- (2) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- (3) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- (4) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2024
Incorporating the Income and Expenditure Account

	Note	2024 £	2023 £
		<u> </u>	<u> </u>
Incoming Resources			
Incoming resources from generated funds			
	2		
Voluntary income		54,782	60,990
Gift Aid - Accrued		12,757	14,312
Interest received		43	4
Total Incoming Resources		<u>67,582</u>	<u>75,306</u>
Resources expended			
Charitable activities			
Travel & accommodation		1,572	1,837
Subsistence allowance		24,006	12,061
Printing & stationery		-	168
Telephone & postage		581	785
Heat, Water & Light		2,918	2,389
Motor Vehicle expenses		3,985	1,942
Donations		727	2,800
Overseas Missions		8,683	11,089
Salaries & wages		-	12,341
Professional fees		2,381	106
Repairs & Maintenance		4,459	4,426
Bank charges/ Interest		5,426	3,847
Insurance		2,342	1,931
Admin & Hospitality expenses		9,589	9,254
Depreciation of fixed assets		6,368	6,790
		<u>73,037</u>	<u>71,766</u>
Governance costs	3	700	700
Total resources expended		<u>73,737</u>	<u>72,466</u>
Net incoming/ (outgoing) resources		(6,155)	2,840
Balances carried forward at 31st March 2024		<u>(6,155)</u>	<u>2,840</u>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

Balance Sheet as at 31st March 2024

	Note	2024	2023
		<u>£</u>	<u>£</u>
Fixed assets			
Tangible fixed assets	4	231,287	237,655
Current assets			
Debtors	5	12,757	14,312
Cash at bank and in hand		1,063	3,812
		<u>13,820</u>	<u>18,124</u>
Creditors -amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>13,120</u>	<u>17,424</u>
Net assets		<u>244,407</u>	<u>255,079</u>
Represented by:			
Funds of the charity			
Long term liabilities - Loans	7	65,349	69,866
Reserves		185,213	182,373
Net incoming resources		<u>(6,155)</u>	<u>2,840</u>
		<u>244,407</u>	<u>257,735</u>

The financial statements were approved by the Trustees on2024 and signed on their behalf by:

Pastor Gustuv Yeboah

Trustee

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Depreciation was charged at 2% on building, 25% on the Vehicle, and 12.5% on all other assets.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st March 2024

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2024
	£	£	£	£
Voluntary income	<u>54,782</u>	-	<u>57,601</u>	<u>54,782</u>
Gift Aid accrued	<u>12,757</u>	-	<u>13,630</u>	<u>12,757</u>
	<u><u>67,539</u></u>	<u><u>-</u></u>	<u><u>71,231</u></u>	<u><u>67,539</u></u>

Notes to the financial statements for the year ended 31st March 2024

3. Governance costs

	2024	2023
	£	£
Accountancy fees	<u>700.00</u>	<u>700.00</u>
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Church Building £	MOTOR VEHICLE £	Fixtures & Fittings £	Church equipment £	Total £
Cost					
At 1st April 2023	289,053	17,950	6,483	30,436	343,922
Additions	-	-	-	-	-
At 31st March 2024	<u>289,053</u>	<u>17,950</u>	<u>6,483</u>	<u>30,436</u>	<u>343,922</u>
Depreciation					
At 1st April 2023	66,764	16,332	4,086	19,085	106,267
Charge	4,446	404	156	1,362	6,368
At 31st March 2024	<u>71,210</u>	<u>16,736</u>	<u>4,242</u>	<u>20,447</u>	<u>112,635</u>
Net book value 2024	<u>217,843</u>	<u>1,214</u>	<u>2,241</u>	<u>9,989</u>	<u>231,287</u>
Net book value 2023	<u>222,289</u>	<u>1,618</u>	<u>2,397</u>	<u>11,351</u>	<u>237,655</u>

5. Debtors

	2024	2023
	£	£
Sundry debtors	<u>12,757</u>	<u>14,312</u>
	<u>12,757</u>	<u>14,312</u>

6. Creditors – amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Other creditors and accruals	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

7. Long term liabilities

	<u>2024</u>	<u>2023</u>
	£	£
Loans Unity Trust	63,630	69,866
	<u>63,630</u>	<u>69,866</u>

8. Financial commitments

Capital Commitments

The church had a capital commitments (mortgage for church building) as at 31st March 2024.

Operating lease commitments

The church had no operating lease commitments as at 31st March 2024.

A-LIFE FAITH CHAPEL

England & Wales - Charity number 1118631

Accounts

A LIFE FAITH CHAPEL

REPORT AND FINANCIAL STATEMENT FOR THE
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YEAR ENDED 31ST MARCH 2023

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1118631

Registered office

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NN2 6BN

Trustees

REV. GUSTAV OBIRI YEBOAH
ASARE AFRIYIE
RICHARD AMPONSAH
ERIC TAKYI ABEAM

Accountants

J & T Lexington Services Limited
8 Holme Close
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Trustees' Report

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Constitution, objective of the charity, principal activity.

The charity is governed under a constitution adopted on 18th March 2007 with UK registered charity no. 1118631.

The objectives of the charity:

- To advance the christian faith in accordance with the statement of faith in such ways and in such parts of the united kingdom or the world as the trustees from time to time may think fit.
- 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 trustees from time to time may think fit.
- To advance education in such ways and in such parts of the united Kingdom or the world as the trustees from time to may think fit.
- To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts, in particular by provision of advice, information and support.
- To rehabilitate and support individuals who have been excluded from society.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £2,840. (2022 deficit: £2,786).

Approval

The report was approved by the board of trustees on 2023 and signed on their behalf by:

Pastor Gustuv Yeboah

Independent Examiner's Report to the Trustees of A Life faith chapel

I report on the accounts for the year ended 31st March 2023 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

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
- (2) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- (3) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- (4) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2023
Incorporating the Income and Expenditure Account

	Note	2023 £	2022 £
		<u> </u>	<u> </u>
Incoming Resources			
Incoming resources from generated funds			
	2		
Voluntary income		60,990	57,607
Gift Aid - Accrued		14,312	13,630
Interest received		4	-
Total Incoming Resources		<u><u>75,306</u></u>	<u><u>71,237</u></u>
 Resources expended			
Charitable activities			
Travel & accommodation		1,837	988
Subsistence allowance		12,061	12,711
Printing & stationery		168	390
Telephone & postage		785	535
Heat, Water & Light		2,389	2,400
Advertising		-	444
Motor Vehicle expenses		1,942	2,984
Donations		2,800	660
Overseas Missions		11,089	7,051
Salaries & wages		12,341	8,231
Professional fees		106	205
Repairs & Maintenance		4,426	1,307
Bank charges/ Interest		3,847	3,246
Insurance		1,931	797
Admin & Hospitality expenses		9,254	19,410
Depreciation of fixed assets		6,790	7,092
		<u>71,766</u>	<u>67,751</u>
 Governance costs	 3	 700	 700
 Total resources expended		 <u><u>72,466</u></u>	 <u><u>68,451</u></u>
 Net incoming/ (outgoing) resources		 2,840	 (2,786)
 Balances carried forward at 31st March 2023		 <u><u>2,840</u></u>	 <u><u>(2,786)</u></u>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

Balance Sheet as at 31st March 2023

	Note	2023 £	2022 £
		<u> </u>	<u> </u>
Fixed assets			
Tangible fixed assets	4	237,655	243,029
Current assets			
Debtors	5	14,312	13,630
Cash at bank and in hand		3,812	1,776
		<u>18,124</u>	<u>15,406</u>
Creditors -amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>17,424</u>	<u>14,706</u>
Net assets		<u><u>255,079</u></u>	<u><u>257,735</u></u>
Represented by:			
Funds of the charity			
Long term liabilities - Loans	7	69,866	75,362
Reserves		182,373	179,587
Net incoming resources		2,840	2,786
		<u><u>257,735</u></u>	<u><u>257,735</u></u>

The financial statements were approved by the Trustees on2023 and signed on their behalf by:

Pastor Gustuv Yeboah

Trustee

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Depreciation was charged at 2% on building, 25% on the Vehicle, and 12.5% on all other assets.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st March 2023

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2023 £
Voluntary income	60,990	-	60,990	57,601
Gift Aid accrued	14,312	-	14,312	13,630
	<u>75,302</u>	<u>-</u>	<u>75,302</u>	<u>71,231</u>

Notes to the financial statements for the year ended 31st March 2023

3. Governance costs

	2022	2021
	£	£
Accountancy fees	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Church Building	MOTOR VEHICLE	Fixtures & Fittings	Church equipment	Total
	£	£	£	£	£
Cost					
At 1st April 2022	289,053	17,950	6,483	29,020	342,506
Additions	-	-	-	1,416	1,416
At 31st March 2023	<u>289,053</u>	<u>17,950</u>	<u>6,483</u>	<u>30,436</u>	<u>343,922</u>
Depreciation					
At 1st April 2022	62,228	15,793	3,919	17,537	99,477
Charge	4,536	539	167	1,548	6,790
At 31st March 2023	<u>66,764</u>	<u>16,332</u>	<u>4,086</u>	<u>19,085</u>	<u>106,267</u>
Net book value 2023	<u>222,289</u>	<u>1,618</u>	<u>2,397</u>	<u>11,351</u>	<u>237,655</u>
Net book value 2022	<u>226,825</u>	<u>2,157</u>	<u>2,564</u>	<u>11,483</u>	<u>243,029</u>

5. Debtors

	2023	2022
	£	£
Sundry debtors	14,312	13,630
	<u>14,312</u>	<u>13,630</u>

6. Creditors – amounts falling due within one year

	<u>2023</u> £	<u>2022</u> £
Other creditors and accruals	<u>700.00</u>	<u>700.00</u>
	<u>700.00</u>	<u>700.00</u>

7. Long term liabilities

	<u>2023</u> £	<u>2022</u> £
Loans Unity Trust	69,866	75,362
	<u>69,866</u>	<u>75,362</u>

8. Financial commitments

Capital Commitments

The church had a capital commitments (mortgage for church building) as at 31st March 2023.

Operating lease commitments

The church had no operating lease commitments as at 31st March 2023.

A-LIFE FAITH CHAPEL

England & Wales - Charity number 1118631

Accounts

A LIFE FAITH CHAPEL

REPORT AND FINANCIAL STATEMENT FOR THE
(UNAUDITED)

YEAR ENDED 31ST MARCH 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1118631

Registered office

212 ST ANDREWS ROAD
NORTHAMPTON
NN2 6BN

Trustees

REV. GUSTAV OBIRI YEBOAH
ASARE AFRIYIE
RICHARD AMPONSAH
ERIC TAKYI ABEAM

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 8, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a constitution adopted on 18th March 2007 with UK registered charity no. 1118631.

The objectives of the charity:

- To advance the christian faith in accordance with the statement of faith in such ways and in such parts of the united kingdom or the world as the trustees from time to time may think fit.
- 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 trustees from time to time may think fit.
- To advance education in such ways and in such parts of the united Kingdom or the world as the trustees from time to may think fit.
- To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts, in particular by provision of advice, information and support.
- To rehabilitate and support individuals who have been excluded from society.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £8,972. (2021 deficit: £8,972).

Approval

The report was approved by the board of trustees on 2022 and signed on their behalf by:

Pastor Gustuv Yeboah

Independent Examiner's Report to the Trustees of A Life faith chapel

I report on the accounts for the year ended 31st March 2022 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

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
- (2) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- (3) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- (4) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2022
Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
		<u> </u>	<u> </u>
Incoming Resources			
Incoming resources from generated funds			
	2		
Voluntary income		57,607	41,049
Gift Aid - Accrued		13,630	10,091
Interest received		-	6
Total Incoming Resources		<u><u>71,237</u></u>	<u><u>51,146</u></u>
Resources expended			
Charitable activities			
Travel & accommodation		988	300
Subsistence allowance		12,711	20,712
Printing & stationery		390	-
Telephone & postage		535	660
Heat, Water & Light		2,400	2,091
Advertising		444	-
Motor Vehicle expenses		2,984	1,281
Donations		660	4,105
Overseas Missions		7,051	13,243
Salaries & wages		8,231	-
Professional fees		205	751
Repairs & Maintenance		1,307	1,634
Bank charges/ Interest		3,246	3,540
Insurance		797	699
Admin & Hospitality expenses		19,410	2,749
Depreciation of fixed assets		7,092	7,653
		<u>67,751</u>	<u>59,418</u>
Governance costs	3	700	700
Total resources expended		<u><u>68,451</u></u>	<u><u>60,118</u></u>
Net incoming/ (outgoing) resources		(2,786)	(8,972)
Balances carried forward at 31st March 2022		<u><u>(2,786)</u></u>	<u><u>(8,972)</u></u>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

Balance Sheet as at 31st March 2022

	Note	2022 £	2021 £
		<u> </u>	<u> </u>
Fixed assets			
Tangible fixed assets	4	243,029	250,121
Current assets			
Debtors	5	13,630	10,091
Cash at bank and in hand		<u>1,776</u>	<u>3,568</u>
		15,406	13,659
Creditors -amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>14,706</u>	<u>12,959</u>
Net assets		<u>257,735</u>	<u>263,080</u>
Represented by:			
Funds of the charity			
Long term liabilities - Loans	7	75,362	83,493
Reserves		179,587	188,559
Net incoming resources		<u>2,786</u>	<u>(8,972)</u>
		<u>257,735</u>	<u>263,080</u>

The financial statements were approved by the Trustees on2022 and signed on their behalf by:

Pastor Gustuv Yeboah

Trustee

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Depreciation was charged at 2% on building, 25% on the Vehicle, and 12.5% on all other assets.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st March 2022

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
	£	£	£	£
Voluntary income	57,601	-	57,601	41,049
Gift Aid accrued	13,630	-	13,630	10,091
	<u>71,231</u>	<u>-</u>	<u>71,231</u>	<u>51,140</u>

Notes to the financial statements for the year ended 31st March 2022

3. Governance costs

	2022	2021
	£	£
Accountancy fees	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Church Building	MOTOR VEHICLE	Fixtures & Fittings	Church equipment	Total
	£	£	£	£	£
Cost					
At 1st April 2021	289,053	17,950	6,483	29,020	342,506
Additions	-	-	-	-	-
At 31st March 2022	<u>289,053</u>	<u>17,950</u>	<u>6,483</u>	<u>29,020</u>	<u>342,506</u>
Depreciation					
At 1st April 2021	57,599	15,074	3,741	15,971	92,385
Charge	4,629	719	178	1,566	7,092
At 31st March 2022	<u>62,228</u>	<u>15,793</u>	<u>3,919</u>	<u>17,537</u>	<u>99,477</u>
Net book value 2022	<u>226,825</u>	<u>2,157</u>	<u>2,564</u>	<u>11,483</u>	<u>243,029</u>
Net book value 2021	<u>231,454</u>	<u>2,876</u>	<u>2,742</u>	<u>13,049</u>	<u>250,121</u>

5. Debtors

	2022	2021
	£	£
Sundry debtors	<u>13,630</u>	<u>10,091</u>

<u>13,630</u>	<u>10,091</u>
---------------	---------------

Notes to the financial statements for the year ended 31st March 2022

6. Creditors – amounts falling due within one year

	<u>2022</u> £	<u>2021</u> £
Other creditors and accruals	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

7. Long term liabilities

	<u>2022</u> £	<u>2021</u> £
Loans Unity Trust	75,362	83,493
	<u>75,362</u>	<u>83,493</u>

8. Financial commitments

Capital Commitments

The church had a capital commitments (mortgage for church building) as at 31st March 2022.

Operating lease commitments

The church had no operating lease commitments as at 31st March 2022.

A-LIFE FAITH CHAPEL

England & Wales - Charity number 1118631

Accounts

A LIFE FAITH CHAPEL

REPORT AND FINANCIAL STATEMENT FOR THE
(UNAUDITED)

YEAR ENDED 31ST MARCH 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1118631

Registered office

212 ST ANDREWS ROAD
NORTHAMPTON
NN2 6BN

Trustees

REV. GUSTAV OBIRI YEBOAH
ASARE AFRIYIE
RICHARD AMPONSAH
ERIC TAKYI ABEAM

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 8, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a constitution adopted on 18th March 2007 with UK registered charity no. 1118631.

The objectives of the charity:

- To advance the christian faith in accordance with the statement of faith in such ways and in such parts of the united kingdom or the world as the trustees from time to time may think fit.
- 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 trustees from time to time may think fit.
- To advance education in such ways and in such parts of the united Kingdom or the world as the trustees from time to time may think fit.
- To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts, in particular by provision of advice, information and support.
- To rehabilitate and support individuals who have been excluded from society.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £8,972. (2020 deficit: £10,117).

Approval

The report was approved by the board of trustees on 2021 and signed on their behalf by:

Pastor Gustuv Yeboah

Independent Examiner's Report to the Trustees of A Life faith chapel

I report on the accounts for the year ended 31st March 2021 set out on pages four to nine

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

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
- (2) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- (3) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- (4) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

Statement of financial activities for the year ended 31st March 2021
Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
		<u> </u>	<u> </u>
Incoming Resources			
Incoming resources from generated funds	2		
Voluntary income		41,049	48,636
Gift Aid - Accrued		10,091	12,035
Interest received		6	97
Total Incoming Resources		<u>51,146</u>	<u>60,768</u>
Resources expended			
Charitable activities			
Travel & accommodation		300	3,442
Subsistence allowance		20,712	16,693
Printing & stationery		-	856
Telephone & postage		660	1,099
Heat, Water & Light		2,091	1,593
Advertising		-	818
Motor Vehicle expenses		1,281	3,453
Donations		4,105	2,975
Overseas Missions		13,243	1,762
Professional fees		751	1,901
Repairs & Maintenance		1,634	6,505
Bank charges/ Interest		3,540	4,900
Insurance		699	2,235
Admin & Hospitality expenses		2,749	13,629
Depreciation of fixed assets		7,653	8,324
		<u>59,418</u>	<u>70,185</u>
Governance costs	3	700	700
Total resources expended		<u>60,118</u>	<u>70,885</u>
Net incoming/ (outgoing) resources		(8,972)	(10,117)
Balances carried forward at 31st March 2021		<u>(8,972)</u>	<u>(10,117)</u>

There were no recognised gains or losses in the year. All activities derive from continuing operations.

Balance Sheet as at 31st March 2021

	Note	2021	2020
		<u>£</u>	<u>£</u>
Fixed assets			
Tangible fixed assets	4	250,121	257,774
Current assets			
Debtors	5	10,091	12,035
Cash at bank and in hand		3,568	8,441
		<u>13,659</u>	<u>20,476</u>
Creditors -amounts falling due within one year	6	<u>(700)</u>	<u>(700)</u>
Net current assets/(liabilities)		<u>12,959</u>	<u>19,776</u>
Net assets		<u>263,080</u>	<u>277,550</u>
Represented by:			
Funds of the charity			
Long term liabilities - Loans	7	83,493	88,991
Reserves		188,559	198,676
Net incoming resources		<u>(8,972)</u>	<u>(10,117)</u>
		<u>263,080</u>	<u>277,550</u>

The financial statements were approved by the Trustees on2021 and signed on their behalf by:

Pastor Gustuv Yeboah

Trustee

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Depreciation was charged at 2% on building, 25% on the Vehicle, and 12.5% on all other assets.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

Notes to the financial statements for the year ended 31st March 2021

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Voluntary income	<u>41,049</u>	-	<u>41,049</u>	<u>48,636</u>
Gift Aid accrued	<u>10,091</u>	-	<u>10,091</u>	<u>12,035</u>
	<u><u>51,140</u></u>	<u><u>-</u></u>	<u><u>51,140</u></u>	<u><u>60,671</u></u>

Notes to the financial statements for the year ended 31st March 2021

3. Governance costs

	2021	2020
	£	£
Accountancy fees	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

4. Tangible fixed assets

	Church Building	MOTOR VEHICLE	Fixtures & Fittings	Church equipment	Total
	£	£	£	£	£
Cost					
At 1st April 2020	289,053	17,950	6,483	29,020	342,506
Additions	-	-	-	-	-
At 31st March 2021	<u>289,053</u>	<u>17,950</u>	<u>6,483</u>	<u>29,020</u>	<u>342,506</u>
Depreciation					
At 1st April 2020	52,875	14,115	3,550	14,192	84,732
Charge	4,724	959	191	1,779	7,653
At 31st March 2021	<u>57,599</u>	<u>15,074</u>	<u>3,741</u>	<u>15,971</u>	<u>92,385</u>
Net book value 2021	<u>231,454</u>	<u>2,876</u>	<u>2,742</u>	<u>13,049</u>	<u>250,121</u>
Net book value 2020	<u>236,178</u>	<u>3,835</u>	<u>2,933</u>	<u>14,828</u>	<u>257,774</u>

5. Debtors

	2021	2020
	£	£
Sundry debtors	10,091	12,035
	<u>10,091</u>	<u>12,035</u>

Notes to the financial statements for the year ended 31st March 2021

6. Creditors – amounts falling due within one year

	<u>2021</u> £	<u>2020</u> £
Other creditors and accruals	700.00	700.00
	<u>700.00</u>	<u>700.00</u>

7. Long term liabilities

	<u>2021</u> £	<u>2020</u> £
Loans Unity Trust	83,493	88,991
	<u>83,493</u>	<u>88,991</u>

8. Financial commitments

Capital Commitments

The church had a capital commitments (mortgage for church building) as at 31st March 2021.

Operating lease commitments

The church had no operating lease commitments as at 31st March 2021.