

Good Shepherd Church

Charity No. 1125607

Trustees' Report and Unaudited Accounts

31 December 2024

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 13
Detailed Statement of Financial Activities	14 to 15

Good Shepherd Church
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1125607

Trustees

The following trustees served during the year:

A. Effah

E. Kwarteng

G. Yidana

Key Management Personnel

Chair

Revd Dr Gabriel Yidana

Secretary

Dr Alex Effah

Treasurer

Edward Kwarteng

Observers and Advisers

- Cilia Akoto
- Joana Yidana
- William Okofo
- Ebenezer Aryee
- Samuel Nyarko
- Olivia Effah

- Deborah Osei
- John Cobbinah
- Joseph Boakye
- Nancy Twumasi Ankra
- Joseph Boateng

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Bankers

HSBC

33 Park Row

Leeds

LS1 1LD

Good Shepherd Church

Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objects of the Church are for the benefit of the public:

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

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are the provision of counselling, advice, support and the advancement of the Christian religion.

Counselling, Advice & Support

This year's programmes of activities were focused on the theme: "Send the Light."

Text: "You are the light of the world. A town built on a hill cannot be hidden. Neither do people light a lamp and put it under a bowl. Instead, they put it on its stand, and it gives light to everyone in the house."

(Matthew 5:14-15. NIV) The theme focused on teaching members to let their identity as Christians be positive influencers in private and public life as we live and serve our Lord Jesus, His Church, neighbours and the communities. Matthew's account of the Gospel of Jesus Christ in the above text highlighted the need for Christians to project the image of Christ's transforming work in the believer's life to be visible at all times and in all circumstances. Jesus is our Light and we are to proclaim his message of salvation to all people. In our evangelistic thrust, we launched a new church plant – 'The Mount' in September 2024. This new church is led by Pastor Ebenezer Aryee and some leaders were released to help grow the church which has since been registered with Assemblies of God Great Britain. The year also saw Dr Akosua Konadu Addai-Mensah relocate to Birmingham where she would continue her Ministerial training with AOG GB under Sureway Ministry with our support. We are in network with other churches for kingdom business and this is very encouraging for us in the city. We also continue to host intercultural mission dialogues meetings and received the ministry of visiting home and foreign ministers and missionaries within the year.

FINANCIAL REVIEW

Principal Funding Sources

The principal funding sources for the charity are currently by way of voluntary donations from the public and contributions from members. In year ended 31/12/2024 there was surplus of £28 (31/12/2024) compared to income deficit of £5,779(31/12/2023).

Investment Policy

As most of the charity's funds are to be spent in the short term, there are very few funds available for long term investment.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. We recognize that it would be desirable to hold unrestricted reserves. However, the charity's current financial position does not permit this.

Good Shepherd Church

Trustees Annual Report

PLANS FOR FUTURE PERIODS

In 2025, we would continue to emphasis evangelistic outreach for church growth through intentional intercultural ministry with the communities for missional outreach.

Our purpose is to help build families & impart knowledge in any way that we can as a charity.

There will be Prayer Emphasis including fasting, training of emerging leaders for generational impact whilst looking for a property as church building in the near future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution adopted on 13 July 2008.


The trustees of the charity are appointed by the members at the AGM.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

Signed by:

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G. Yidana

Trustee

02 September 2025

Good Shepherd Church

Independent Examiners Report

Independent Examiner's Report to the trustees of Good Shepherd Church

I report to the trustees on my examination of the financial statements of Good Shepherd Church for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

02 September 2025

Good Shepherd Church

Statement of Financial Activities

for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	50,377	-	50,377	43,740
Charitable activities	4	19,667	2,000	21,667	11,958
Other	5	18,291	-	18,291	16,224
Total		88,335	2,000	90,335	71,922
Expenditure on:					
Charitable activities	6	2,950	-	2,950	2,490
Other	7	87,357	-	87,357	75,212
Total		90,307	-	90,307	77,702
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(1,972)	2,000	28	(5,780)
Transfers between funds		1,000	(1,000)	-	-
Net income/(expenditure) before other gains/(losses)		(972)	1,000	28	(5,780)
Other gains and losses					
Net movement in funds		(972)	1,000	28	(5,780)
Reconciliation of funds:					
Total funds brought forward		1,783	4,234	6,017	11,797
Total funds carried forward		811	5,234	6,045	6,017

Good Shepherd Church

Balance Sheet

at 31 December 2024

Charity No. 1125607	2024	2023
	£	£
Current assets		
Cash at bank and in hand	6,045	6,017
	<u>6,045</u>	<u>6,017</u>
Net current assets	6,045	6,017
Total assets less current liabilities	<u>6,045</u>	<u>6,017</u>
Net assets excluding pension asset or liability	<u>6,045</u>	<u>6,017</u>
Total net assets	<u>6,045</u>	<u>6,017</u>

The funds of the charity

Restricted funds	10	
Restricted income funds	5,234	4,234
	<u>5,234</u>	<u>4,234</u>
Unrestricted funds	10	
General funds	811	1,783
	<u>811</u>	<u>1,783</u>
Reserves	10	
Total funds	<u>6,045</u>	<u>6,017</u>

Approved by the trustees on 02 September 2025

And signed on their behalf by:

Signed by:

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G. Yidana
Trustee
02 September 2025

Good Shepherd Church

Notes to the Accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time the claim is received.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Good Shepherd Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Good Shepherd Church

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	43,740	-	43,740
Charitable activities	11,958	-	11,958
Other	16,224	-	16,224
Total	71,922	-	71,922
Expenditure on:			
Charitable activities	2,490	-	2,490
Other	75,212	-	75,212
Total	77,702	-	77,702
Net income	(5,780)	-	(5,780)
Transfers between funds	6,501	(6,501)	-
Net income before other gains/(losses)	721	(6,501)	(5,780)
Other gains and losses:			
Net movement in funds	721	(6,501)	(5,780)
Reconciliation of funds:			
Total funds brought forward	1,063	10,734	11,797
Total funds carried forward	1,784	4,233	6,017

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Offerings	12,196	12,196	10,653
Tithes	32,204	32,204	27,062
Missions	3,256	3,256	4,845
Welfare	2,721	2,721	1,180
	50,377	50,377	43,740

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Fund Raising & Thanksgiving	16,935	-	16,935	9,993
Mens & Youth Ministries	2,732	-	2,732	1,965
Building Fund	-	2,000	2,000	-
	19,667	2,000	21,667	11,958

Good Shepherd Church

Notes to the Accounts

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank Interest	43	43	18
Gift Aid Received	18,158	18,158	13,252
Hall Hire / Grants	90	90	2,954
	<u>18,291</u>	<u>18,291</u>	<u>16,224</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Fund Raising & Thanksgiving	300	300	-
Mens & Youth Ministries	2,000	2,000	1,840
<i>Governance costs</i>			
Independent Examiner's Fees	650	650	650
	<u>2,950</u>	<u>2,950</u>	<u>2,490</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Church hall rent, vicarage rent and council tax	22,932	22,932	24,123
Missions Support	11,097	11,097	9,216
Volunteer Costs	3,528	3,528	4,467
Employee costs	21,125	21,125	14,258
Motor and travel costs	6,443	6,443	3,662
Premises costs	11,516	11,516	12,846
General administrative costs	10,716	10,716	6,640
	<u>87,357</u>	<u>87,357</u>	<u>75,212</u>

8 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Other fees paid to the auditor or independent examiner	650	650

Good Shepherd Church

Notes to the Accounts

9 Staff costs

	2024	2023
Salaries and wages	17,465	12,089
	<u>17,465</u>	<u>12,089</u>

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

10 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2024 £
Restricted funds:					
Restricted income funds:					
Building Fund	4,234	2,000	-	(1,000)	5,234
<i>Total</i>	<u>4,234</u>	<u>2,000</u>	<u>-</u>	<u>(1,000)</u>	<u>5,234</u>
Unrestricted funds:					
General funds	1,783	88,335	(90,307)	1,000	811
Total funds	<u>6,017</u>	<u>90,335</u>	<u>(90,307)</u>	<u>-</u>	<u>6,045</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Building Fund Building the Church

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	811	5,234	6,045
	<u>811</u>	<u>5,234</u>	<u>6,045</u>

12 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	6,017	28	6,045
	<u>6,017</u>	<u>28</u>	<u>6,045</u>
Net debt	<u>6,017</u>	<u>28</u>	<u>6,045</u>

Good Shepherd Church

Statement of Cash flows

for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	28	(5,780)
Adjustments for:		
Dividends, interest and rents from investments	(18,291)	(16,224)
Decrease in trade and other payables	-	(1)
Net cash used in operating activities	<u>(18,263)</u>	<u>(22,005)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	18,291	16,224
Net cash from investing activities	<u>18,291</u>	<u>16,224</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	28	(5,781)
Cash and cash equivalents at the beginning of the year	6,017	11,798
Cash and cash equivalents at the end of the year	<u>6,045</u>	<u>6,017</u>
Components of cash and cash equivalents		
Cash and bank balances	6,045	6,017
	<u>6,045</u>	<u>6,017</u>

Good Shepherd Church

Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Offerings	12,196	-	12,196	10,653
Tithes	32,204	-	32,204	27,062
Missions	3,256	-	3,256	4,845
Welfare	2,721	-	2,721	1,180
	<u>50,377</u>	<u>-</u>	<u>50,377</u>	<u>43,740</u>
Charitable activities				
Fund Raising & Thanksgiving	16,935	-	16,935	9,993
Mens & Youth Ministries	2,732	-	2,732	1,965
Building Fund	-	2,000	2,000	-
	<u>19,667</u>	<u>2,000</u>	<u>21,667</u>	<u>11,958</u>
Other				
Bank Interest	43	-	43	18
Gift Aid Received	18,158	-	18,158	13,252
Hall Hire / Grants	90	-	90	2,954
	<u>18,291</u>	<u>-</u>	<u>18,291</u>	<u>16,224</u>
Total income and endowments	88,335	2,000	90,335	71,922
Expenditure on:				
Charitable activities				
Fund Raising & Thanksgiving	300	-	300	-
Mens & Youth Ministries	2,000	-	2,000	1,840
	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<u>1,840</u>
Governance costs				
Independent Examiner's Fees	650	-	650	650
	<u>650</u>	<u>-</u>	<u>650</u>	<u>650</u>
Total of expenditure on charitable activities	2,950	-	2,950	2,490
Other expenditure				
Church hall rent, vicarage rent and council tax	22,932	-	22,932	24,123
Missions Support	11,097	-	11,097	9,216
Volunteer Costs	3,528	-	3,528	4,467
	<u>37,557</u>	<u>-</u>	<u>37,557</u>	<u>37,806</u>
Employee costs				
Salaries/wages	17,465	-	17,465	12,089
Staff welfare	3,660	-	3,660	2,169
	<u>21,125</u>	<u>-</u>	<u>21,125</u>	<u>14,258</u>
Motor and travel costs				

Good Shepherd Church

Detailed Statement of Financial Activities

Travel and subsistence	6,443	-	6,443	3,662
	<u>6,443</u>	<u>-</u>	<u>6,443</u>	<u>3,662</u>
Premises costs				
Light, heat and power	7,554	-	7,554	8,730
Other premises costs	3,962	-	3,962	4,116
	<u>11,516</u>	<u>-</u>	<u>11,516</u>	<u>12,846</u>
General administrative costs, including depreciation and amortisation				
Bank charges	183	-	183	201
Equipment expensed	7,582	-	7,582	4,762
General insurances	2,951	-	2,951	1,677
	<u>10,716</u>	<u>-</u>	<u>10,716</u>	<u>6,640</u>
Total of expenditure of other costs	<u>87,357</u>	<u>-</u>	<u>87,357</u>	<u>75,212</u>
Total expenditure	90,307	-	90,307	77,702
Net gains on investments	-	-	-	-
	<u>(1,972)</u>	<u>2,000</u>	<u>28</u>	<u>(5,780)</u>
Net income/(expenditure)				
Transfers between funds	1,000	(1,000)	-	-
	<u>(972)</u>	<u>1,000</u>	<u>28</u>	<u>(5,780)</u>
Net income/(expenditure) before other gains/(losses)				
Other Gains	-	-	-	-
	<u>(972)</u>	<u>1,000</u>	<u>28</u>	<u>(5,780)</u>
Net movement in funds				
	<u>(972)</u>	<u>1,000</u>	<u>28</u>	<u>(5,780)</u>
Reconciliation of funds:				
Total funds brought forward	1,783	4,234	6,017	11,797
Total funds carried forward	<u>811</u>	<u>5,234</u>	<u>6,045</u>	<u>6,017</u>