

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales · Charity number 1142769

Details

Other names E P CHURCH, GHANA LONDON BRANCH

Status Registered

Legal form Charitable company

Company number [07597348](#)

Registered 2011-07-07

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

Contact

Address 16 Chamberlain Walk
Feltham
TW13 6YG

Phone 02088941497

Email info@epchurchlondon.org

Website epchurchlondon.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN CLAUSE 8 HEREIN.

Activities: ESTABLISH CHURCHES AND COMMUNITY CENTRES AND CARRY OUT AND DIRECT DISCIPLESHIP EVANGELISTIC MISSIONARY ACTIVITIES. PROVIDE ADVICE, RESOURCES AND SERVICES TO THOSE AFFECTED BY SOCIAL AND ECONOMIC CIRCUMSTANCES. ORGANISE PROGRAMMES TO HELP THE INTEGRATION OF MARGINALISED AND EXCLUDED PEOPLE BACK INTO THE SOCIETY.

Classification

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

Geography

- Ghana
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£179,704	£149,610	-	-
2024-03-31	£202,094	£149,168	-	-
2023-03-31	£106,705	£71,541	-	-
2022-03-31	£130,224	£53,359	-	-
2021-03-31	£127,753	£38,734	-	-

Trustees

Name	Role	Appointed
Rev SUSIE AMA TSEKPO	Chair	2015-04-01
AKONEFA YVONNE AKOSUA MENKA		2011-12-29
ANNI AYIDA		2021-04-14
ANTHONY AZANU		2021-04-14
GEORGE SENYO GATI		2011-07-07
PHILIP SEWOR BUAKUMA		2021-04-14

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales - Charity number 1142769

Accounts

Charity Registration Number : 1142769

Company Registration Number : 07597348

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees	SUSIE AMA TSEKPO (Chairperson) PHILIP SEWOR BUAKUMA ANNI AYIDA ANTHONY AZANU AKONEFA MENKA GEORGE GATI
Charity Number	1142769
Company Number	07597348
Registered Office	14 BRUNEL CLOSE LONDON SE19 3AE
Secretary	AKONEFA MENKA

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

Trustees' report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

- 1) The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule
- 2) the relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives:

Organisation of seminars in the church with proven speakers and ministers of faith to guide members in various aspects of the Christian faith

Support for other charities Christian events

Setting up different internal departments to minister to the members and outsiders in various outreaches and family park events and youth activities to affect our community positively

Significant activities

Sunday Service

Community outreach events

Provision of welfare support for members

Opening of new branches

Public benefit

The charity has continued to provide benefits to the public in the manner describe below.

1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
3. Provision of welfare support for members
4. Opening of new branches for spreading the good news of Jesus Christ

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General charitable purposes

The prevention or relief of poverty

Overseas aid

Religious activities

Investment performance

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

FINANCIAL REVIEW

Reserves policy

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

Organisational structure

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

Wider network

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an 'Agreement for Common Purposes'. Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

SUSIE AMA TSEKPO (Chairperson)
PHILIP SEWOR BUAKUMA
ANNI AYIDA
ANTHONY AZANU
AKONEFA MENKA
GEORGE GATI

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Evangelical Presbyterian Church, Ghana for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

This report was approved by the trustees and signed on its behalf by:



SUSIE AMA TSEKPO
Trustee

Date : 25/01/26

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	158,935	158,935	185,393
Investments	3	14,300	14,300	13,089
Other	4	6,469	6,469	3,612
Total		179,704	179,704	202,094
Expenditure on:				
Raising funds	5	68,296	68,296	66,153
Charitable activities	6	63,652	63,652	69,195
Other	8	17,662	17,662	13,820
Total		149,610	149,610	149,168
Net income		30,094	30,094	52,926
Net movement in funds		30,094	30,094	52,926
Reconciliation of funds:				
Total funds brought forward		583,549	583,549	530,624
Total funds carried forward		613,643	613,643	583,550

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	9	280,309	280,479
Total fixed assets		280,309	280,479
Current assets			
Cash at bank and in hand	10	337,384	305,405
Total current assets		337,384	305,405
Creditors: amounts falling due within one year	11	4,050	2,336
Net current assets/(liabilities)		333,334	303,069
Total net assets		613,643	583,548
Funds of the Charity			
Unrestricted funds	12	613,643	583,549
Restricted funds	12	-	-
Endowment funds	12	-	-
Total funds		613,643	583,549

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 14 January 2026 and signed on its behalf by:



SUSIE AMA TSEKPO
Trustee

Date: 25/01/26

EVANGELICAL PRESBYTERIAN CHURCH, GHANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Annual Harvest Income	3,658	3,658	5,227
Church Annual Dues	8,902	8,902	8,951
Deposit account interest	3,379	3,379	5,880
Sundry Income & Donations	22,576	22,576	22,242
Tithes Offering &Thanksgiving	120,420	120,420	143,093
Total	158,935	158,935	185,393

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Rents received	14,300	14,300	13,089
Total	14,300	14,300	13,089

4. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Church Groups Income	6,469	6,469	3,612
Total	6,469	6,469	3,612

5. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Rent & Other Expenses	25,753	25,753	21,192
Stipends and Allowance	750	750	3,741
Visiting Ministers Expenses	6,289	6,289	4,350
General Church Expenses	15,108	15,108	11,727
Printing Post & Reproduction	905	905	848
Website Hosting & IT Services	4,251	4,251	7,285
Flight and Travel for Clergy	4,894	4,894	10,608
Accommodation & Catering	10,050	10,050	5,154
Awards and Appreciations	-	-	800
Bank charges and interest	296	296	448
Total	68,296	68,296	66,153
Support Costs	-	-	-
	68,296	68,296	66,153

6. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Welfare Support & Expenses	50,093	50,093	20,288
Donations to other societies	2,718	2,718	36,730
Presbytery	9,127	9,127	9,417
Total	61,938	61,938	66,435
Support Costs	1,714	1,714	2,760
	63,652	63,652	69,195

7. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Support Costs		
Governance Costs		
Accountancy and legal fees	1,714	2,760
	1,714	2,760

8. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Church Group Expenses	9,256	9,256	5,901
Social Expenses	8,236	8,236	7,692
Church Equipment Depreciation	170	170	227
Total	17,662	17,662	13,820

9. Tangible Fixed Assets

	Freehold Land & Buildings	Church Equipment Cost
	£	£
9.1 Cost or valuation		
At 01 April 2024	279,799	8,555
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	279,799	8,555
9.2 Depreciation and impairments		
At 01 April 2024	-	7,875
Charge for the year	-	170
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	-	8,045
9.3 Net book value		
At 01 April 2024	279,799	680
At 31 March 2025	279,799	510

10. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Bank Account 11383868	54,878	46,918
Bank Account 11383876	30,420	17,186
Bank Account 84025568	77,198	76,207
Bank MM 50822809	135,737	131,292
Account 81698550	27,101	25,510
Account 43778428	1,815	1,682
Account 73810992	10,235	6,610
Total	337,384	305,405

11. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accrued expenses	4,050	2,336
Total	4,050	2,336

12. Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	530,624	179,705	149,611	-	-	560,718
General Fund	52,925	-	-	-	-	52,925

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	-	202,093	149,168	-	-	52,925
	530,624	-	-	-	-	530,624

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales - Charity number 1142769

Accounts

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
31 March 2024**

CONTENTS

FOR THE YEAR ENDED 31 March 2024

REFERENCE AND ADMINISTRATIVE INFORMATION 3
TRUSTEES' REPORT 5
OBJECTIVES AND ACTIVITIES 5
ACHIEVEMENT AND PERFORMANCE..... 8
..... 8
FINANCIAL REVIEW..... 9
STRUCTURE, GOVERNANCE AND MANAGEMENT 9
INDEPENDENT EXAMINER'S REPORT..... 11
STATEMENT OF FINANCIAL ACTIVITIES 13
BALANCE SHEET 14
NOTES TO THE FINANCIAL STATEMENTS 15

Trustees

MR. ANNI AYIDA

MR. ANTHONY AZANU

MR. GEORGE GATI

MR. PHILIP BUAKUMA

REV. S A. TSEKPO

Charity Registered

Number: 1142769

Registered Office

14 Brunel Close

LONDON SE19 3AE

Independent Examiner

Abudey & Company

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a)Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

1)The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule

2)the relief of poverty

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Significant activities

Sunday Service

Community outreach events

Provision of welfare support for members Opening of new branches

Public benefit

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1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
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ACHIEVEMENT AND PERFORMANCE

Charitable activities

General charitable purposes

The prevention or relief of poverty Overseas aid

Religious activities

Investment performance

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest

bearing accounts.

FINANCIAL REVIEW

Reserves policy

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

Organisational structure

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

Wider network

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an "Agreement for Common Purposes". Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/01/2025 and signed on its behalf by:

REV S A TSEKPO - Trustee

Independent examiner's report to the trustees of EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for

the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act

and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried

out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2024

in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

MR SYMON ABUDEY

Abudey & Company

First Floor

14-16 Powis Street

Woolwich

London

SE18 6LF

Date: 27/01/2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	185,393	185,393	110,254
Investments	3	13,089	13,089	10,200
Other	4	3,612	3,612	4,834
Total		202,094	202,094	125,288
Expenditure on:				
Raising funds	5	66,153	66,153	41,685
Charitable activities	6	69,195	69,195	34,419
Other	8	13,820	13,820	11,363
Total		149,168	149,168	87,467
Net income/(expenditure)		52,926	52,926	37,821
Net movement in funds		52,926	52,926	37,821
Reconciliation of funds:				
Total funds brought forward		37,821	37,821	-
Total funds carried forward		90,747	90,747	37,821

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	9	280,479	280,479	280,706
Total fixed assets		280,479	280,479	280,706
Current assets				
Cash at bank and in hand	10	305,405	305,405	252,998
Total current assets		305,405	305,405	252,998
Creditors: amounts falling due within one year	11	2,336	2,336	3,081
Net current assets/(liabilities)		303,069	303,069	249,917
Total net assets or liabilities		583,548	583,548	530,623
Funds of the Charity				
Unrestricted funds	12	90,747	90,747	37,821
Restricted income funds	12	-	-	-
Endowment funds	12	-	-	-
Revaluation reserve		530,624	530,624	492,803
Total funds		621,371	621,371	530,624

The financial statements were approved by the Board on 27/01/2025 and signed on its behalf by:

REV TSEKPO
TRUSTEE

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Annual Harvest Income	5,227	5,227	6,445
Church Annual Dues	8,951	8,951	10,385
Deposit account interest	5,880	5,880	2,752
Sundry Income & Donations	22,242	22,242	9,503
Tithes Offering &Thanksgiving	143,093	143,093	81,169
	185,393	185,393	110,254

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Rents received	13,089	13,089	10,200
	<u>13,089</u>	<u>13,089</u>	<u>10,200</u>

4 Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Church Groups Income	3,612	3,612	4,834
	<u>3,612</u>	<u>3,612</u>	<u>4,834</u>

5 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Rent & Other Expenses	21,192	11,673
Stipends and Allowance	3,741	2,490
Visiting Ministers Expenses	4,350	2,918
General Church Expenses	11,727	3,794
Printing Post & Reproduction	848	106
Website Hosting & IT Services	7,285	4,352
Flight and Travel for Clergy	10,608	7,537
Accommodation & Catering	5,154	3,600
Awards and Appreciations	800	4,950
Bank charges and interest	448	265
	<u>66,153</u>	<u>41,685</u>

6 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Welfare Support & Expenses	20,288	20,944
Donations to other societies	36,730	3,430
Presbytery	9,417	7,825
Support Costs	2,760	2,220
	<u>69,195</u>	<u>34,419</u>

7 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Governance Costs		
Accountancy and legal fees	2,760	2,220
	<u>2,760</u>	<u>2,220</u>

8 Other Expenditure

	Unrestricted funds	Total funds 2024	Total funds 2023
Analysis	£	£	£
Church Group Expenses	5,901	5,901	3,114
Social Expenses	7,692	7,692	7,947
Church Equipment Depreciation	227	227	302
	<u>13,820</u>	<u>13,820</u>	<u>11,363</u>

9 Tangible Fixed Assets

9.1 Cost or valuation

	Freehold Land & Buildings	Church Equipment Cost
	£	£
At 01 April 2023	279,799	8,555
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2024	279,799	8,555

9.2 Amortisation and impairments

	Freehold Land & Buildings	Church Equipment Cost
	£	£
At 01 April 2023	-	7,648
Additions	-	227
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2024	-	7,875

9.3 Net book value

	Freehold Land & Buildings	Church Equipment Cost
	£	£
At 01 April 2023	279,799	907
At 31 March 2024	279,799	680

10 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Bank Account 11383868	46,918	38,928
Bank Account 11383876	17,186	3,902
Bank Account 84025568	76,207	84,562
Bank MM 50822809	131,292	125,606
Account 81698550	25,510	-
Account 43778428	1,682	-
Account 73810992	6,610	-
	<u>305,405</u>	<u>252,998</u>

11 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accrued expenses	<u>2,336</u>	<u>3,081</u>
	<u>2,336</u>	<u>3,081</u>

12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	-	202,093	(149,168)	-	-	52,925
	37,821	-	-	-	-	37,821
Total	37,821	202,093	(149,168)	-	-	90,746

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	-	125,288	(87,467)	-	-	37,821
Total	-	125,288	(87,467)	-	-	37,821

12.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales - Charity number 1142769

Accounts

REGISTERED COMPANY NUMBER: 07597348 (England and Wales)
REGISTERED CHARITY NUMBER: 1142769

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

1) The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule

2) the relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives:

Organisation of seminars in the church with proven speakers and ministers of faith to guide members in various aspects of the Christian faith

Support for other charities Christian events

Setting up different internal departments to minister to the members and outsiders in various outreaches and family park events and youth activities to affect our community positively

Significant activities

Sunday Service

Community outreach events

Provision of welfare support for members

Opening of new branches

Public benefit

The charity has continued to provide benefits to the public in the manner describe below.

1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
3. Provision of welfare support for members
4. Opening of new branches for spreading the good news of Jesus Christ

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General charitable purposes

The prevention or relief of poverty

Overseas aid

Religious activities

Investment performance

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

Organisational structure

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

Wider network

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an "Agreement for Common Purposes". Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07597348 (England and Wales)

Registered Charity number

1142769

Registered office

14 BRUNEL CLOSE
LONDON
SE19 3AE

Trustees

G S GATI
MS A Y A MENKA
REV S A TSEKPO Chairperson
A AYIDA
P S BUAKUMA
A AZANU

Company Secretary

MS A Y A MENKA

Independent Examiner

Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 January 2024 and signed on its behalf by:

REV S A TSEKPO - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

**Independent examiner's report to the trustees of EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

MR SYMON ABUDEY

Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

Date:

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	112,336	119,516
Investment income	3	12,952	10,708
Total		<u>125,288</u>	<u>130,224</u>
 EXPENDITURE ON			
Raising funds	4	36,470	24,390
Charitable activities	5		
Charitable Activities		34,419	19,889
Other		16,578	9,080
Total		<u>87,467</u>	<u>53,359</u>
 NET INCOME		 37,821	 76,865
 RECONCILIATION OF FUNDS			
Total funds brought forward		492,803	415,938
 TOTAL FUNDS CARRIED FORWARD		 <u><u>530,624</u></u>	 <u><u>492,803</u></u>

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	280,706	281,008
CURRENT ASSETS			
Cash at bank		252,998	214,887
CREDITORS			
Amounts falling due within one year	11	(3,080)	(3,092)
NET CURRENT ASSETS		249,918	211,795
TOTAL ASSETS LESS CURRENT LIABILITIES		530,624	492,803
NET ASSETS		530,624	492,803
FUNDS	12		
Unrestricted funds:			
EP Church		530,624	492,803
TOTAL FUNDS		530,624	492,803

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2024 and were signed on its behalf by:

S A TSEKPO - Trustee

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Church equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Church Annual Dues	10,385	6,745
HMRC Charities Gift aid	-	34,937
Tithes, Offering &Thanksgiving	81,169	72,570
Sundry Income & Donations	9,503	4,099
Annual Harvest Income	6,445	150
Church Groups Income	4,834	1,015
	<hr/>	<hr/>
	112,336	119,516
	<hr/>	<hr/>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	10,200	10,697
Deposit account interest	2,752	11
	12,952	10,708

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Rent & Other Expenses	11,673	7,550
Stipends and Allowance	2,490	1,300
Visiting Ministers Expenses	2,918	1,800
General Church Expenses	3,794	3,829
Printing, Post & Reproduction	106	184
Website Hosting & IT Services	4,352	1,383
Flight and Travel for Clergy	7,537	4,744
Accommodation & Catering Clergy	3,600	3,600
	36,470	24,390

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable Activities	32,199	2,220	34,419
	32,199	2,220	34,419

6. SUPPORT COSTS

	Governance costs £
Charitable Activities	2,220
	2,220

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	302	403
	302	403

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	119,516
Investment income	10,708
Total	<u>130,224</u>
EXPENDITURE ON	
Raising funds	24,390
Charitable activities	
Charitable Activities	19,889
Other	9,080
Total	<u>53,359</u>
NET INCOME	76,865
RECONCILIATION OF FUNDS	
Total funds brought forward	415,938
TOTAL FUNDS CARRIED FORWARD	<u><u>492,803</u></u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Church equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	279,799	3,193	8,555	291,547
DEPRECIATION				
At 1 April 2022	-	3,193	7,346	10,539
Charge for year	-	-	302	302
At 31 March 2023	-	3,193	7,648	10,841
NET BOOK VALUE				
At 31 March 2023	279,799	-	907	280,706
At 31 March 2022	279,799	-	1,209	281,008

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	3,080	3,092

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
EP Church	492,803	37,821	530,624
TOTAL FUNDS	492,803	37,821	530,624

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	125,288	(87,467)	37,821
TOTAL FUNDS	125,288	(87,467)	37,821

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
EP Church	415,938	76,865	492,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>415,938</u>	<u>76,865</u>	<u>492,803</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	130,224	(53,359)	76,865
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>130,224</u>	<u>(53,359)</u>	<u>76,865</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
EP Church	415,938	114,686	530,624
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>415,938</u>	<u>114,686</u>	<u>530,624</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	255,512	(140,826)	114,686
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>255,512</u>	<u>(140,826)</u>	<u>114,686</u>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Church Annual Dues	10,385	6,745
HMRC Charities Gift aid	-	34,937
Tithes, Offering & Thanksgiving	81,169	72,570
Sundry Income & Donations	9,503	4,099
Annual Harvest Income	6,445	150
Church Groups Income	4,834	1,015
	112,336	119,516
Investment income		
Rents received	10,200	10,697
Deposit account interest	2,752	11
	12,952	10,708
Total incoming resources	125,288	130,224
EXPENDITURE		
Raising donations and legacies		
Rent & Other Expenses	11,673	7,550
Stipends and Allowance	2,490	1,300
Visiting Ministers Expenses	2,918	1,800
General Church Expenses	3,794	3,829
Printing, Post & Reproduction	106	184
Website Hosting & IT Services	4,352	1,383
Flight and Travel for Clergy	7,537	4,744
Accommodation & Catering Clergy	3,600	3,600
	36,470	24,390
Charitable activities		
Welfare Support & Expenses	20,944	8,675
Donations to other societies	3,430	100
Presbytery	7,825	7,694
EPC University College Fund	-	1,200
	32,199	17,669
Other		
Church Group Expenses	3,114	495
Social Expenses	7,947	3,502
Awards and Appreciations	4,950	4,280
Bank charges and interest	265	400
Depn of church equipment	302	403
	16,578	9,080

This page does not form part of the statutory financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Support costs		
Governance costs		
Accountancy and legal fees	2,220	2,220
Total resources expended	<u>87,467</u>	<u>53,359</u>
Net income	<u>37,821</u>	<u>76,865</u>

This page does not form part of the statutory financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales - Charity number 1142769

Accounts

REGISTERED COMPANY NUMBER: 07597348 (England and Wales)
REGISTERED CHARITY NUMBER: 1142769

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

1) The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule

2) the relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives:

Organisation of seminars in the church with proven speakers and ministers of faith to guide members in various aspects of the Christian faith

Support for other charities Christian events

Setting up different internal departments to minister to the members and outsiders in various outreaches and family park events and youth activities to affect our community positively

Significant activities

Sunday Service

Community outreach events

Provision of welfare support for members

Opening of new branches

Public benefit

The charity has continued to provide benefits to the public in the manner describe below.

1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
3. Provision of welfare support for members
4. Opening of new branches for spreading the good news of Jesus Christ

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General charitable purposes

The prevention or relief of poverty

Overseas aid

Religious activities

Investment performance

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

Organisational structure

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

Wider network

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an "Agreement for Common Purposes". Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07597348 (England and Wales)

Registered Charity number

1142769

Registered office

14 BRUNEL CLOSE
LONDON
SE19 3AE

Trustees

G S GATI
MS A Y A MENKA
REV S A TSEKPO Chairperson
A AYIDA (appointed 14.4.2021)
P S BUAKUMA (appointed 14.4.2021)
A AZANU (appointed 14.4.2021)

Company Secretary

MS A Y A MENKA

Independent Examiner

Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 January 2023 and signed on its behalf by:

REV S A TSEKPO - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

Independent examiner's report to the trustees of EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

MR SYMON ABUDEY
FAIA
Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

29 January 2023

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	119,516	118,862
Investment income	3	10,708	8,891
Total		130,224	127,753
 EXPENDITURE ON			
Raising funds	4	24,390	11,007
Charitable activities	5		
Charitable Activities		19,889	10,659
Other		9,080	17,068
Total		53,359	38,734
 NET INCOME		76,865	89,019
 RECONCILIATION OF FUNDS			
Total funds brought forward		415,938	326,919
 TOTAL FUNDS CARRIED FORWARD		492,803	415,938

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	10	281,008	280,309
CURRENT ASSETS			
Cash at bank		214,887	137,849
CREDITORS			
Amounts falling due within one year	11	(3,092)	(2,220)
NET CURRENT ASSETS		<u>211,795</u>	<u>135,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		492,803	415,938
NET ASSETS		<u>492,803</u>	<u>415,938</u>
FUNDS	12		
Unrestricted funds:			
EP Church		<u>492,803</u>	<u>415,938</u>
TOTAL FUNDS		<u>492,803</u>	<u>415,938</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2023 and were signed on its behalf by:

S A TSEKPO - Trustee

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Church equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Church Annual Dues	6,745	9,259
HMRC Charities Gift aid	34,937	-
Tithes, Offering &Thanksgiving	72,570	102,763
Sundry Income & Donations	4,099	4,115
Annual Harvest Income	150	1,300
Church Groups Income	1,015	1,425
	<hr/>	<hr/>
	119,516	118,862
	<hr/>	<hr/>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	10,697	8,875
Deposit account interest	11	16
	10,708	8,891

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Rent & Other Expenses	7,550	1,853
Insurance	-	185
Stipends and Allowance	1,300	-
Visiting Ministers Expenses	1,800	-
General Church Expenses	3,829	-
Printing, Post & Reproduction	184	225
Website Hosting & IT Services	1,383	144
Flight and Travel for Clergy	4,744	5,000
Accommodation & Catering Clergy	3,600	3,600
	24,390	11,007

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	17,669	2,220	19,889
	17,669	2,220	19,889

6. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	2,220
	2,220

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	403	170
	403	170

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	118,862
Investment income	8,891
Total	<u>127,753</u>
EXPENDITURE ON	
Raising funds	11,007
Charitable activities	
Charitable Activities	10,659
Other	17,068
Total	<u>38,734</u>
NET INCOME	<u>89,019</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	326,919
TOTAL FUNDS CARRIED FORWARD	<u><u>415,938</u></u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Church equipment £	Totals £
COST				
At 1 April 2021	279,799	3,193	7,453	290,445
Additions	-	-	1,102	1,102
At 31 March 2022	<u>279,799</u>	<u>3,193</u>	<u>8,555</u>	<u>291,547</u>
DEPRECIATION				
At 1 April 2021	-	3,193	6,943	10,136
Charge for year	-	-	403	403
At 31 March 2022	<u>-</u>	<u>3,193</u>	<u>7,346</u>	<u>10,539</u>
NET BOOK VALUE				
At 31 March 2022	<u>279,799</u>	<u>-</u>	<u>1,209</u>	<u>281,008</u>
At 31 March 2021	<u>279,799</u>	<u>-</u>	<u>510</u>	<u>280,309</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	<u>3,092</u>	<u>2,220</u>

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
EP Church	415,938	76,865	492,803
TOTAL FUNDS	<u>415,938</u>	<u>76,865</u>	<u>492,803</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	130,224	(53,359)	76,865
TOTAL FUNDS	<u>130,224</u>	<u>(53,359)</u>	<u>76,865</u>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
EP Church	326,919	89,019	415,938
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>326,919</u>	<u>89,019</u>	<u>415,938</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	127,753	(38,734)	89,019
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>127,753</u>	<u>(38,734)</u>	<u>89,019</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
EP Church	326,919	165,884	492,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>326,919</u>	<u>165,884</u>	<u>492,803</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	257,977	(92,093)	165,884
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>257,977</u>	<u>(92,093)</u>	<u>165,884</u>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Church Annual Dues	6,745	9,259
HMRC Charities Gift aid	34,937	-
Tithes, Offering & Thanksgiving	72,570	102,763
Sundry Income & Donations	4,099	4,115
Annual Harvest Income	150	1,300
Church Groups Income	1,015	1,425
	119,516	118,862
Investment income		
Rents received	10,697	8,875
Deposit account interest	11	16
	10,708	8,891
Total incoming resources	130,224	127,753
EXPENDITURE		
Raising donations and legacies		
Rent & Other Expenses	7,550	1,853
Insurance	-	185
Stipends and Allowance	1,300	-
Visiting Ministers Expenses	1,800	-
General Church Expenses	3,829	-
Printing, Post & Reproduction	184	225
Website Hosting & IT Services	1,383	144
Flight and Travel for Clergy	4,744	5,000
Accommodation & Catering Clergy	3,600	3,600
	24,390	11,007
Charitable activities		
Welfare Support & Expenses	8,675	7,221
Donations to other societies	100	1,218
Presbytery	7,694	-
EPC University College Fund	1,200	-
	17,669	8,439
Other		
Church Group Expenses	495	-
Social Expenses	3,502	100
Awards and Appreciations	4,280	2,520
Bank charges and interest	400	278
Carried forward	8,677	2,898

This page does not form part of the statutory financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Other		
Brought forward	8,677	2,898
Refurbishment of Property	-	14,000
Depn of church equipment	403	170
	<hr/> 9,080	<hr/> 17,068
Support costs		
Governance costs		
Accountancy and legal fees	2,220	2,220
	<hr/> 53,359	<hr/> 38,734
Total resources expended		
Net income	<hr/> <hr/> 76,865	<hr/> <hr/> 89,019

This page does not form part of the statutory financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM)

England & Wales - Charity number 1142769

Accounts

REGISTERED COMPANY NUMBER: 07597348 (England and Wales)
REGISTERED CHARITY NUMBER: 1142769

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) (REGISTERED NUMBER: 07597348)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

1) The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule

2) the relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives:

Organisation of seminars in the church with proven speakers and ministers of faith to guide members in various aspects of the Christian faith

Support for other charities Christian events

Setting up different internal departments to minister to the members and outsiders in various outreaches and family park events and youth activities to affect our community positively

Significant activities

Sunday Service

Community outreach events

Provision of welfare support for members

Opening of new branches

Public benefit

The charity has continued to provide benefits to the public in the manner describe below.

1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
3. Provision of welfare support for members
4. Opening of new branches for spreading the good news of Jesus Christ

ACHIEVEMENT AND PERFORMANCE

Charitable activities

General charitable purposes

The prevention or relief of poverty

Overseas aid

Religious activities

Investment performance

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) (REGISTERED NUMBER: 07597348)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

Organisational structure

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

Wider network

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an "Agreement for Common Purposes". Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07597348 (England and Wales)

Registered Charity number

1142769

Registered office

14 BRUNEL CLOSE
LONDON
SE19 3AE

Trustees

G S GATI
MS A Y A MENKA
REV S A TSEKPO Chairperson

Company Secretary

MS A Y A MENKA

Independent Examiner

Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) (REGISTERED NUMBER: 07597348)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 December 2021 and signed on its behalf by:

REV S A TSEKPO - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

Independent examiner's report to the trustees of EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM) ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

MR SYMON ABUDEY
FAIA
Abudey & Company
First Floor
14-16 Powis Street
Woolwich
London
SE18 6LF

27 December 2021

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	118,862	114,697
Investment income	3	8,891	2,124
Total		127,753	116,821
 EXPENDITURE ON			
Raising funds	4	11,007	26,582
Charitable activities	5		
Charitable Activities		10,659	10,970
Other		17,068	15,764
Total		38,734	53,316
 NET INCOME		89,019	63,505
 RECONCILIATION OF FUNDS			
Total funds brought forward		326,919	263,414
 TOTAL FUNDS CARRIED FORWARD		415,938	326,919

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM) (REGISTERED NUMBER: 07597348)

BALANCE SHEET
31 MARCH 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	280,309	280,479
CURRENT ASSETS			
Cash at bank		137,849	65,360
CREDITORS			
Amounts falling due within one year	11	(2,220)	(18,920)
NET CURRENT ASSETS		135,629	46,440
TOTAL ASSETS LESS CURRENT LIABILITIES		415,938	326,919
NET ASSETS		415,938	326,919
FUNDS	12		
Unrestricted funds:			
EP Church		415,938	326,919
TOTAL FUNDS		415,938	326,919

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 December 2021 and were signed on its behalf by:

S A TSEKPO - Trustee

The notes form part of these financial statements

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Church equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Church Annual Dues	9,259	13,412
HMRC Charities Gift aid	-	30,096
Tithes, Offering &Thanksgiving	102,763	42,440
Sundry Income & Donations	4,115	10,074
Annual Harvest Income	1,300	12,544
Church Groups Income	1,425	6,131
	<hr/>	<hr/>
	118,862	114,697
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EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	8,875	-
Deposit account interest	16	2,124
	8,891	2,124
	8,891	2,124

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Rent & Other Expenses	1,853	12,627
Insurance	185	-
Visiting Ministers Expenses	-	1,540
Annual Harvest Expenses	-	828
General Church Expenses	-	2,106
Printing, Post & Reproduction	225	40
Website Hosting & IT Services	144	113
Flight and Travel for Clergy	5,000	5,728
Accommodation & Catering Clergy	3,600	3,600
	11,007	26,582
	11,007	26,582

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	8,439	2,220	10,659
	8,439	2,220	10,659
	8,439	2,220	10,659

6. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	2,220
	2,220
	2,220

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	170	227
	170	227
	170	227

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	114,697
Investment income	2,124
Total	<u>116,821</u>
EXPENDITURE ON	
Raising funds	26,582
Charitable activities	
Charitable Activities	10,970
Other	15,764
Total	<u>53,316</u>
NET INCOME	<u>63,505</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	263,414
TOTAL FUNDS CARRIED FORWARD	<u><u>326,919</u></u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Church equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	279,799	3,193	7,453	290,445
DEPRECIATION				
At 1 April 2020	-	3,193	6,773	9,966
Charge for year	-	-	170	170
At 31 March 2021	-	3,193	6,943	10,136
NET BOOK VALUE				
At 31 March 2021	279,799	-	510	280,309
At 31 March 2020	279,799	-	680	280,479

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	-	17,600
Accrued expenses	2,220	1,320
	<u>2,220</u>	<u>18,920</u>

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
EP Church	326,919	89,019	415,938
TOTAL FUNDS	<u>326,919</u>	<u>89,019</u>	<u>415,938</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	127,753	(38,734)	89,019
TOTAL FUNDS	<u>127,753</u>	<u>(38,734)</u>	<u>89,019</u>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
EP Church	263,414	63,505	326,919
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>263,414</u>	<u>63,505</u>	<u>326,919</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	116,821	(53,316)	63,505
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>116,821</u>	<u>(53,316)</u>	<u>63,505</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
EP Church	263,414	152,524	415,938
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>263,414</u>	<u>152,524</u>	<u>415,938</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
EP Church	244,574	(92,050)	152,524
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>244,574</u>	<u>(92,050)</u>	<u>152,524</u>

EVANGELICAL PRESBYTERIAN CHURCH, GHANA
(UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.