

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

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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

	Total funds 2025	Total funds 2024
	£	£
Analysis		
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						
	-	202,093	149,168	-	-	52,925
General Fund	530,624	-	-	-	-	530,624