

PRESBYTERIAN CHURCH OF GHANA
CHIRIST CONGREGATION

CHURCH INFORMATION

MEMBERS OF TRUSTEES

CHAIRMAN/CHAIRPERSON REV . EDITH ADDO-YOBO

SECRETARY RUTH ANDREW

TREASURER JOYCE BARFFOE

REGISTERED OFFICE

49 GAINSBOROUGH ROAD
RAINHAM
ESSEX
RM 13 7DL

CHARITY NO 1144691

AUDITORS/INDEPENDENT EXAMINER:

ASIAMAH & CO
CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS
UNIT 92 BATTERSEA BUSINESS CENTRE
99/109 LAVENDER HILL
LONDON SW11 5QL

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

REPORT OF THE TRUSTEES

The trustees present their report with the accounts of the charity for the year ended 31st December 2020

PRINCIPAL ACTIVITY

The main objects of the charity are to provide advice, counselling and support for members ' training and education for the relief of poverty, the advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the said members and their children.

PREBYTERIAN CHURCH OF GHANA CHRIST CONGREGATION
INDEPENDENT EXAMINER'S REPORT
REPORT TO THE TRUSTEES/MEMBERS OF PRESBYTERIAN CHURCH
OF GHANA; CHRIST CONGREGATION

We have examined the accounts on pages four to nine which have been prepared under the historical cost convention and the accounting policies set out on page six.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charities trustees are responsible for the preparation of the accounts.

The charities trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

It is my responsibility to:

- examine the accounts under section 43 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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

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

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

- to keep accounting records in accordance with section 41 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and have not been met ; or comply with the accounting requirements of the 1993 Act

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

ASIAMA & CO

K. ASIAMA

CHARTERED CERTIFIED ACCOUNTANTS
UNIT 92 BATTERSEA BUSINESS CENTRE
99-109 LAVENDER HILL
LONDON SW11 1LJ

Date: 15th October 2021

PRESBYTERIAN CHURCH OF GHANA
 CHIRIST CONGREGATION
 STATEMENT OF FINANCIAL ACTIVITIES
 for the year Ended 31st December 2020

	2020	<u>2019</u>
	Total	Total
Note		
Offertory	12379	22545
Tithes	25957	18019
Thanksgiving	5998	6822
Donation		2836
Harvest	7516	30036
Rental Income	8852	0
Good to give	4757	3253
Sundry Inome	216	0
Agomu	3140	0
English service	0	468
Carrlos Service	0	943
Revival	0	785
Youth Camp	0	480
Moderator	0	671
Property Levy	0	51830
Interest	14	388
Total Income	68829	138609
Total Income	68828	138609
Total Expenditure	61705	107866
Surplus	7123	30743
b/f	171958	141405
Adjustment	33572	-190
Fund c/f 31/12/2020	212653	171958

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Notes	2020	2019
Fixed Assets			
Freehold Property		654333	654333
CURRENT ASSETS			
Debtors/Prepayments	2	500	816
OTHER DEBITS		0	0
Bank/Cash	3	17901	43524
		18401	44340
CREDITORS:			
Amount falling due within one year	4	12212	13131
Net Current Asset/(Liabilities)		6189	31209
Amount falling due after one year	5	447869	513584
Total Assets less Liabilities		212653	171958

FUNDS

Unrestricted Funds	212653	171958
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Signature

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

1 ACCOUNTING POLICIES

1.1 Accounting Convention

The accounts have been prepared under the historical cost convention, and in accordance with SORP 2 Accounting for Charities.

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking.

Incoming Resources

Incoming Resources represents offertory, pledges, donations, self-generated and investment income due in the year.

1.2 Tangible Fixed Assets

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

Freehold Property	NIL
Motor Vehicle	100%
Fixtures & Fittings	100%
Computer Equipment	100%
Office Equipment	100%

1.3 Pension Contribution

The church does not operate pension scheme.

1.4 Reserve Policy

The trustees has a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels

The reserve will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

The notes form part of these accounts.	2020	2019
2 Debtors/Prepayments		
Debtors	500	816
3 Bank/Cash		
Current Account	10264	17852
Reserve	7591	25577
Petty Cash	<u>47</u>	<u>95</u>
	18401	44340
4 Creditors: Amount falling due within One year		
Accruals	1100	1100
Singing Band	3210	2985
Men Fellowship	50	129
YAF	1879	1929
Ebenezer	0	102
Choir	3100	2971
Women Fellowship	<u>2873</u>	<u>3537</u>
	12212	12752
5 Creditors Amount falling due after 1 Year		
Mortgage Loan	381455	387615
Soft Lon	<u>102800</u>	<u>125501</u>
	484255	513116
Total Assets less Liabilities	212653	171958
	212653	171958

	2020		2019
	Unrestricted funds	Total	
B/f funds 01/01/2020	171958	171958	141405
Surplusfor the year	7123.32	7123	30743
Adjustment	3572	3572	-190
Transfer soft Loan	30000	30000	0
	212653	212653	172148

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

	2020	2019
INCOME	£	£
Offertory	12379	22545
Tithes	25957	18019
Thanks giving/Donation	5998	9658
Harvest	7516	30036
Rental Income	8852	0
Good to Give Gift aid	4757	3253
Sundry	216	2208
Moderator Ambulance	0	671
Property Levy	0	51830
Interest	14	388
Agomu	3140	0
	68829	138609

PRESBYTERIAN CHURCH OF GHANA - CHRIST CONGREGATION
Notes to the Accounts for the year ended 31st December 2020

	2020	2019
	£	£
COST OF ACTIVITIES		
EXPENDITURE		
Catechist	1900	2250
Priest Allowance	4070	2000
Youth Camp Expenses	0	1440
Church Items	4845	0
Rent of Church Hall	0	7522
Donations	4476	4206
Welfare	1000	400
Light & Heat	866	223
Alarm Installation	630	898
Miscellaneous	695	0
Refreshment	647	1638
Harvest Expenses	0	500
Pulpit Expenses	510	1601
valuation fees	0	2985
Garcia Architect stac	0	2729
Property Repairs& renewals	0	3197
Speakers/TV	2251	11724
Building Renovation	11114	45871
Organist	800	2400
Interest (mortgage)	16518	0
Training	0	100
Transport/Travel	0	600
Telephone	120	183
Printing/Postage/Stationery	946	148
Insurance	859	865
Audit & accountancy fees	1100	1100
Solicitors	0	1000
chairs	455	4238
Web site & Software	150	50
Retreat	38	0
Argomu Project	2000	0
PCG District Assessment	<u>5717</u>	<u>8000</u>
	<u>61705</u>	<u>107867</u>

