

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

CHURCH INFORMATION

MEMBERS OF TRUSTEES

CHAIRMAN/CHAIRPERSON	REV . EDITH ADDO-YEBO
SENIOR PREBYTER	JOYCE BARFFOE
SECRETARY	SAM AMOAKO ADOFO
TREASURER	RUTH ANDREW
MEMBER	AMELIA FIANKO

REGISTERED OFFICE

49 GAINSBOROUGH ROAD
RAINHAM
ESSEX
RM 13 7DL

CHARITY NO 1144691

AUDITORS/INDEPENDENT EXAMINER:

SIAMAH & 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 2021

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accounting Practice.)

Laws applicable to charities in England and Wales require the Trustees to prepare financial statements for each financial year which gives a true and fair view of the of the charity and of the incoming resources and application of resources of the charity 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 Charity 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011, and the charities (Accounts and Reports) Regulations 2008.

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.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1

ON BEHALF OF THE TRUSTEES ON THE 15th June 2021

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Signature

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.

ASIAMAH & CO

K. ASIAMAH

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

Date: 15th JUNE 2022

PRESBYTERIAN CHURCH OF GHANA
CHIRIST CONGREGATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year Ended 31st December 2021

	2021 Total	2020 Total
Note		
Offertory	13561	12379
Tithes	27732	25957
Thanksgiving/donation	6343	5998
Children's service	244	0
Harvest	10162	7516
Rental Income	7319	8852
Good to give	697	4757
Sundry Income	1000	215
Agomu	4029	3140
Anniversary	10923	0
Property Levy	60	0
Interest	0	14
PCG SLD- Sunday	77	0
Total Income	<u>82147</u>	<u>68828</u>
Total Income	82147	68828
Total Expenditure	<u>56816</u>	61705
Surplus	25331	7123
b/f	212653	171958
Adjustment	<u>-35585</u>	<u>33572</u>
Fund c/f 31/12/2021	202399	212653

The notes form part of these accounts.

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes	<u>2021</u>	<u>2020</u>
Fixed Assets			
Freehold Property		654333	654333
CURRENT ASSETS			
Debtors/Prepayments	2	500	500
			0
Bank/Cash	3	<u>11316</u>	<u>17901</u>
		<u>11816</u>	<u>18401</u>
CREDITORS:			
Amount falling due within one year	3	<u>12072</u>	<u>12212</u>
Net Current Asset/(Liabilities)		-256	6189
Amount falling due after one year		<u>451678</u>	<u>447869</u>
Total Assets less Current Liabilities		202399	212653
FUNDS			
Unrestricted Funds	5	<u>202399</u>	<u>212653</u>

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Signature

Date: 15th June 2021

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.

	Cost	
1 Freehold Property		654333
2 Debtors		
PCG South London	500	500
3 Current Account	9152	10264
Reserve	2091	7591
Petty Cash	72	47
	<u>11316</u>	<u>17901</u>
	<u>11816</u>	<u>18401</u>
4 Accruals	1100	1100
Singing Band	3255	3210
Men Fellowship	350	50
YAF	2019	1879
Choir	2575	3100
Women Fellow	<u>2773</u>	<u>2873</u>
	<u>12072</u>	<u>12212</u>
5 Creditors Amount falling due after 1 Year		
Mortgage Loan	367678	381455
Soft Loan	<u>84000</u>	<u>102800</u>
	451678	484255
	<u>2021</u>	<u>2020</u>
	Unrestricted fu	Unrestricted
6 B/f funds 01/01/2020	212653	171958
Surplusfor the year	25332	7123
Adjustment	-35586	<u>3572</u>
Transfer soft Loan	<u>0</u>	<u>30000</u>
	202399	212653

PRESBYTERIAN CHURCH OF GHANA
CHIRIST CONGREGATION

	<u>2021</u>	<u>2020</u>
INCOME	£	
Offertory	13561	12379
Tithes	27732	25957
Thanks giving/Donation	6343	5998
Children Service	244	0
Harvest	10162	7516
Rental Income	7319	8852
Good to Give Gift aid	697	4757
Sundry	1000	216
PCG SLD Siunday	77	0
Property Levy	60	0
Interest	0	14
Agomu	4029	3140
Anniversary	<u>10923</u>	<u>0</u>
	82147	68829

PRESBYTERIAN CHURCH OF GHANA - CHRIST CONGREGATION
Notes to the Accounts for the year ended 31st December 2021

	<u>2021</u>	<u>2020</u>
	£	£
<u>COST OF ACTIVITIES</u>		
<u>EXPENDITURE</u>		
Catechist	1500	1900
Priest Allowance	6000	4070
Church Items	0	4845
Donations	3175	4476
Welfare	1300	1000
Light & Heat	1170	866
Security Alarm	0	630
Miscellaneous	767	695
Homeless	165	0
Refreshment	207	647
Harvest Expenses	611	0
Pulpit Expenses	350	510
Property Repairs& renewals	128	0
Speakers/TV	0	2251
Building Renovation	0	11114
Building Expenses	277	0
Organist	50	800
Interest (mortgage)	15945	16518
Anniversary	9186	0
Telephone	480	120
Printing/Postage/Stationery	250	946
Insurance	883	859
Audit & accountancy fees	1100	1100
chairs	0	455
Web site & Software	60	150
Retreat	0	38
Argomu Project	4350	2000
Mission Support	6677	5717
Media	1330	0
Refund	50	0
Microsoft	80	0
Xmas Expenses	524	0
M&Evang.	<u>200</u>	<u>0</u>
	56816	61705

