

PRESBYTERIAN CHURCH OF GHANA  
CHIRIST CONGREGATION

CHURCH INFORMATION

MEMBERS OF THE TRUSTEES

CHAIRMAN/CHAIRPERSON	REV . EDITH ADDO-YOBO
SENIOR PREBYTER	JOYCE BARFFOE
TREASURER	RUTH ANDREW
MEMBER	SAMUEL AMOAKO-ADOFO
MEMBER	EMELIA FIANKO

REGISTERED OFFICE	49 GAINSBOROUGH ROAD RAINHAM ESSEX RM 13 7DL
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CHARITY NO	1144691
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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  
CHIRIST CONGREGATION

REPORT OF THE TRUSTEES

The trustees present their report with the accounts of the charity for the year ended 31st December 2022

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 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 30TH JUNE 2023

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Signature

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 ENDEPENDENT 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

CHARTERED CERTIFIED ACCOUNTANTS

K. ASIAMAH

UNIT 92 BATTERSEA BUS. CENTRE,LONDON SW11 5QL

Date: 15th JULY 2023

PRESBYTERIAN CHURCH OF GHANA  
 CHIRIST CONGREGATION  
 STATEMENT OF FINANCIAL ACTIVITIES  
 for the year Ended 31st December 2022

		2022	2021
		<u>Total</u>	<u>Total</u>
Offertory		20349	13561
Tithes		34696	27732
Thanksgiving/donation		13583	6343
Children Service		704	244
Harvest		31112	10162
Rental Income		0	7319
Good to give		2288	697
Agomu		3240	4029
Anniversary		0	10923
Property Levy		0	60
PCG SLD - Sunday		0	77
Cloth		875	0
Interest		4	0
Kindergarten		11000	0
Seaside		1625	0
Sundry Income		48	1000
Total Income	119523	<u>119523</u>	82147
Total Income		119523	82147
Total Expenditure		<u>71536</u>	<u>56816</u>
Surplus		47988	25331
b/f		202399	212653
Adjustment		<u>100</u>	<u>-35585</u>
Fund c/f 31/12/2022		250487	202399

The notes form part of these accounts.

PRESBYTERIAN CHURCH OF GHANA  
CHIRIST CONGREGATION

BALANCE SHEET AS AT 31ST DECEMBER 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Fixed Assets			
Freehold Property		654333	654333
CURRENT ASSETS			
Debtors/Prepayments	2	500	500
Bank/Cash	3	<u>14577</u>	<u>11316</u>
		15077	11816
CREDITORS:			
Amount falling due within one year	4	18247	12072
Net Current Asset/(Liabilities)		-3170	-256
Amount falling due after one year		<u>400677</u>	<u>451678</u>
Total Assets less Current Liabilities		<u>250487</u>	202399

FUNDS

Unrestricted Funds	<u>250487</u>	<u>202399</u>
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Signature

DATE: 30TH JUNE 2023

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.

	<u>2022</u>	<u>2021</u>
1 Freehold Property	654333	654333
2 Debtors	<u>500</u>	<u>500</u>
	<u>500</u>	<u>500</u>
Current Account	12487	9152
Reserve	2087	2091
Petty Cash	<u>3</u>	<u>72</u>
	<u>14577</u>	<u>11316</u>

Creditors: Amount falling due within 1 year

Accruals	1100	1100
Singing Band	3015	3255
Men's Fellowship	1190	350
YAF	2059	2019
Ebenezer	5000	0
YPG	128	0
Choir	2215	2575
Women's Fellowship	<u>3540</u>	<u>2773</u>
	<u>18247</u>	<u>12072</u>

Creditors Amount falling due after 1 Year

Mortgage Loan	354177	367678
Soft Lon	<u>46500</u>	<u>84000</u>
	<u>400677</u>	<u>451678</u>

	<u>2022</u>	<u>2021</u>
B/f funds 01/01/2021	202399	212653
Surplus for the year	47988	25331
Adjustment	<u>100</u>	<u>-35585</u>
C/F funds :	<u>250487</u>	<u>202399</u>

PRESBYTERIAN CHURCH OF GHANA  
CHIRIST CONGREGATION

	<u>2022</u>	<u>2021</u>
<u>INCOME</u>		
Offertory	20349	13561
Tithes	34696	27732
Thanks giving/Donation	13583	6343
Harvest	31112	10162
PCG South service	0	77
Good to Give Gift aid	2288	697
Sundry cloth	875	1000
Kindergarten	11000	7319
Miscellaneous	48	0
Children service	704	244
Interest	4	0
Anniversary	0	10923
Seaside	1625	0
Property Levy	0	60
Agomu	<u>3240</u>	<u>4029</u>
	<u>119523</u>	<u>82147</u>



PRESBYTERIAN CHURCH OF GHANA - CHRIST CONGREGATION  
Notes to the Accounts for the year ended 31st December 2022

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
COST OF ACTIVITIES		
EXPENDITURE		
Catechist	0	1500
Priest Allowance	6350	6000
Church Items	1176	0
Donations	7472	2175
Welfare	0	2350
Light & Heat	3240	1170
Miscellaneous	1189	767
Homeless	0	165
Hot Meal	842	0
Refreshment	3168	207
Harvest Expenses	600	611
Pulpit Expenses	1144	350
Bank Charges	391	0
Property Repairs& renewals	0	128
Building Expenses	0	277
Organist	0	50
m support manse	705	0
Building Expenses	4397	0
Interest (mortgage)	17757	15945
Transport/Travel	3310	0
Anniversary	0	9187
Telephone	1518	480
Printing/Postage/Stationery	0	250
Insurance	965	883
Audit & accountancy fees	1100	1100
Web site & Software	140	60
Agomu Project	2780	4350
PCG District Assessment	4851	6677
Media	2582	1330
Microsoft	0	80
Xmas decor	0	524
M&Evang.	0	200
Training	<u>400</u>	<u>0</u>
	<u>66078</u>	<u>56816</u>



















