

PRESBYTERIAN CHURCH OF GHANA
CHRIST 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

CHARITY NO 1144691

INDEPENDENT EXAMINER: Kofi Asiamah
ASIAMAH & CO
CHARTERED CERTIFIED ACCOUNTANTS
AND REGISTERED AUDITORS
12 HOLLIDAY SQUARE
LONDON SW11 2HR

REPORT OF THE TRUSTEES

The trustees present their report with the accounts of the charity for the year ended 31st December 2024

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 2025

.....
Signature

INDEPENDENT EXAMINER'S REPORT

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.

SIAMAH & CO

CHARTERED CERTIFIED ACCOUNTANTS

K. SIAMAH

12 HOLLIDAY SQUARE

Date: 15th JULY 2025

LONDON SW11 2HR

PRESBYTERIAN CHURCH OF GHANA
CHIRIST CONGREGATION

STATEMENT OF FINANCIAL ACTIVITIES

for the year Ended 31st December 2024

	<u>2024</u>	<u>2023</u>
	<u>Total</u>	<u>Total</u>
Offertory	22735	23005
Tithes	51592	44777
Thanksgiving/donation	11919	12231
Children Service	692	2460
Harvest	35298	37048
Rental Income	17800	15400
Good to give	7623	800
Agomu	0	3200
2nd Offer District	0	871
PCG TV	0	750
T & T trips	195	0
Cloths & t shirts	765	2002
Interest	946	298
Building Fund	0	40
Seaside	0	1400
Kuntunse Project	50	0
N Nsaba Project Project	205	0
Presbytery	633	0
Drums	3000	0
Charity	8077	0
Shea Buter	610	0
	0	0
Total Income	162140	<u>144283</u>
Total Expenditure	105752	<u>102152</u>
Surplus	56388	42131
b/f	52131	0
Adjustment	<u>10382</u>	<u>10000</u>
Fund c/f 31/12/2024	118900	52131

The notes form part of these accounts.

PRESBYTERIAN CHURCH OF GHANA
CHIRIST CONGREGATION

BALANCE SHEET AS AT 31ST DECEMBER 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
Fixed Assets			
Freehold Property		654333	654333
CURRENT ASSETS			
Debtors/Prepayments	2	6500	500
Bank/Cash	3	83846	53558.4
		90346	54058.4
CREDITORS:			
Amount falling due within one year	4	19711	18797
Net Current Asset/(Liabilities)		70635	35261
Amount falling due after one year		355580	<u>386976</u>
Total Assets less Current Liabilities		369388	<u>302618</u>

FUNDS

Unrestricted Funds	-	369388	<u>302618</u>
--------------------	---	--------	---------------

.....

Signature

DATE: 30TH JUNE 2025

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>2024</u>	<u>2023</u>
1 Freehold Property	654333	654333
2 Debtors- PCG S/London	500	<u>500</u>
Loan- PCG Hamburg	1000	0
Anointing congregation	5000	0
	6500	<u>500</u>
3 Current Account	13515	21173
Reserve	70331	32385
Petty Cash	0	0
	83846	<u>54558</u>

Creditors: Amount falling due within 1 year

Accruals	1100	1100
Petty Cash	1992	192
Singing Band	6891	7416
Men's Fellowship	1515	1315
YAF	2875	2500
YPG	128	128
Choir	705	1915
Women's Fellowship	4355	4081
JY	<u>151</u>	<u>151</u>
	0 <u>19711</u>	<u>18797</u>

Creditors Amount falling due after 1 Year

Mortgage Loan	332780	354176
Soft Lon	<u>22800</u>	<u>32800</u>
	355580	386976

	<u>2024</u>	<u>2023</u>
Unrestricted funds		
B/f funds 01/01/20	302618	250487
Surplus for the year	56388	42131
Adjustment	10382	10000
C/F funds	369388	302618

PRESBYTERIAN CHURCH OF GHANA
CHRIST CONGREGATION

	<u>2024</u>	<u>2023</u>
<u>INCOME</u>		
Offertory	22735	23005
Tithes	51592	44777
Thanksgiving/donation	11919	12231
Children Service	692	2460
Harvest	35298	37048
Good to give	7623	0
Gift Aid	8077	0
Agomu	0	3200
2nd Offer District	0	871
PCG TV	0	750
T&T trips	195	0
Cloth & T/shirts	765	2002
Refreshment	0	800
Interest	946	298
Rental Income	17800	15400
Building Fund	0	40
Seaside	0	1400
Kuntunse Project	50	0
N Nsaba Project	205	0
Presbytery	633	0
Drums Set	3000	0
Shea Butter(Agomu Project)	<u>610</u>	0
	162140	144283

Page 8

	<u>2024</u>	<u>2023</u>
<u>COST OF ACTIVITIES</u>		
EXPENDITURE		
Priest Allowance	6000	6000
Donations	8873	4703
Welfare	204	434
Light & Heat	3057	5842
Miscellaneous(souvenir)	594	2140
Hot Meal	951	972
Refreshment	2639	1382
Water	714	0
Toiletries	102	0
Harvest Expenses	1647	1000
Pulpit Expenses	2660	1720
Drum set	3000	0
Bank Charges	486	475
Building Expenses	13353	330
Manse Support	983	4268
Interest (mortgage)	29199	38732
Transport/Travel	1445	3530
Telephone	1272	1351
Insurance	1184	1114
Audit & accountancy fees	1100	1100
Web site & Software	60	60
Agomu Project	0	3400
PCG District Assessment	21497	13422
Media	557	3217
Lap Top computer	899	0
Xmas Expenses	964	3571
Cloth/T-shirt	196	3390
Shea Butter(Agomu Project)	1000	0
Choir Robes	720	0
Printing/Postage/Stationery	120	0
Good to give	200	0
Hall Hire	75	0
	105752	102152