

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales · Charity number 1162263

Details

Status Registered

Legal form Trust

Registered 2015-06-17

Register [View on the Charity Commission register](#)

Contact

Address Apartment 203
Savoy Court
2 Aines Street
Manchester
M12 5BQ

Phone 07478181833

Email semon.larbi@yahoo.co.uk

Activities

Objects: THE OBJECT OF THE CHARITY:(A) THE OBJECTS OF THE CHARITY (?THE OBJECTS?) ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH.(B) THE RELIEF OF POVERTY.

Activities: THE OBJECT OF THE CHARITY:(A) THE OBJECTS OF THE CHARITY (?THE OBJECTS?) ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH.(B) THE RELIEF OF POVERTY.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£35,149	£34,118	-	-
2023-12-31	£51,252	£13,114	-	-
2022-12-31	£30,122	£17,848	-	-
2021-12-31	£38,185	£12,746	-	-
2020-12-31	£53,069	£28,438	-	-

Trustees

Name	Role	Appointed
GRACE NKANSAH	Chair	2015-06-17
LARBI SEMON		2020-07-08
ROSE AFRAMA TWUM		2019-11-28

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales - Charity number 1162263

Accounts

Charity No 1162263

Evangel Assemblies of
God Church

Annual Accounts
31st December 2024

C.J.H Accounting Limited
226 Sandy Lane
Droylsden
Manchester
M43 7JX

**EVANGEL ASSEMBLIES OF
GOD CHURCH
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FOR THE YEAR ENDED 31st December 2024**

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**EVANGEL ASSEMBLIES OF
GOD CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Trustees Grace Nkansah
Larbi Semon
Rose Aframa Twum

Charity registration number 1162263

Principal office Apartment 203
Savoy Court
2 Aines Street
Manchester
M12 5BQ

Independent examiner Georgina Russell

Bankers NatWest

**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 31 December 2024. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objective and aims

1. The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith
2. The relief of poverty

FINANCIAL REVIEW

Reserve Policy

The statement of the financial activities shows a surplus of £1,031 and our net assets stand at £122,429.

Principal Funding

This is provided mainly through voluntary tithes and offerings by the church members.

**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

We would also like to establish a well-equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales 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 of the charity for that period. 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 judgments 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;
- 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 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 Charities Act 2011. 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 on 6th June 2025 and signed on their behalf, by:



Mrs Grace Nkansah

**EVANGEL ASSEMBLIES OF
GOD CHURCH
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the Independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Georgina Russell



06/06/2025

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 Unrestricted Funds £	2023 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	35,149.00	51,252.00
Total Incoming resources		35,149.00	51,252.00
Resources Expended			
Charitable activities			
Resources expended on charitable activities	3	23,531.00	7,178.00
Governance costs	4	10,587.00	5,936.00
Total resources expended		34,118.00	13,114.00
Surplus/ (deficit) for the year		1,031.00	38,138.00

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 Unrestricted Funds £	2023 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	130,642	130,802
		130,642	130,802
CURRENT ASSETS			
Cash at bank		2,532	3,693
Debtors	7	8,170	15,808
		10,702	19,501
CREDITORS			
Amount falling due within one year	8	-10,590	-10,590
NET CURRENT ASSETS			
		112	8,911
TOTAL ASSETS LESS CURRENT LIABILITIES			
		130,754	139,713
CREDITORS			
Amount falling due after one year	9	-8,325	-18,315
NET ASSETS			
		122,429	121,398
FUNDS			
Unrestricted funds:			
General fund		122,429	121,398
TOTAL FUNDS			
		122,429	121,398

The financial statements were approved by the board of Trustees on 06/06/2025 and were signed on its behalf by:

On behalf of the board:



Mrs Grace Nkansah

Chairman

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Ireland (FRS 102) Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Church office equipment - 20% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 VOLUNTARY INCOME

	2024	2023
	£	£
Donations received	34,906	51,252
Interest received	243	-
Total voluntary income	<u><u>35,149</u></u>	<u><u>51,252</u></u>

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3 CHARITABLE ACTIVITIES COSTS

	2024 £	2023 £
Donations	23,531	7,178
Resources expended on charitable activity	<u>23,531</u>	<u>7,178</u>

4 GOVERNANCE COSTS

	2024 £	2023 £
Accountancy fees	480	480
Depreciation	160	200
Light & heat	1,370	1,703
Loan Interest	648	648
Motor & travel expenses	1,445	1,365
Other legal & professional	-	615
Rent & rates	4,126	549
Repairs and maintenance	2,340	296
Sundry expenses	18	80
Resources expended on governance costs	<u>10,587</u>	<u>5,936</u>

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid in the period ended 31st December 2024.

6 TANGIBLE FIXED ASSETS

	Church Equipment £	Church Property £	Total £
COST			
As at 1st January 2024	3,979	130,000	133,979
Additions	-	-	-
As at 31st December 2024	<u>3,979</u>	<u>130,000</u>	<u>133,979</u>
DEPRECIATION			
As at 1st January 2024	3,177	-	3,177
Charge for the year	160	-	160
As at 31st December 2024	<u>3,337</u>	<u>-</u>	<u>3,337</u>
NET BOOK VALUE			
At 31st December 2024	642	130,000	130,642
At 31st December 2023	802	130,000	130,802

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7 DEBTORS

	2024 £	2023 £
Gift Aid Reclaim	8,170	15,808
Total debtors	<u><u>8,170</u></u>	<u><u>15,808</u></u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accountancy	600	600
Bank Loans	9,990	9,990
	<u><u>10,590</u></u>	<u><u>10,590</u></u>

9 CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

	2024 £	2023 £
Bank Loans	8,325	18,315
	<u><u>8,325</u></u>	<u><u>18,315</u></u>

10 MOVEMENT INFUNDS

	As at 01/01/2024	Surplus/ (deficit) in year	As at 31/12/2024
Unrestricted funds			
General fund	121,398.00	1,031.00	122,429.00
Total funds	<u><u>121,398.00</u></u>	<u><u>1,031.00</u></u>	<u><u>122,429.00</u></u>

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales - Charity number 1162263

Accounts

Charity No 1162263

Evangel Assemblies of
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C.J.H Accounting Limited
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**EVANGEL ASSEMBLIES OF
GOD CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Trustees Grace Nkansah
Larbi Semon
Rose Aframa Twum

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**EVANGEL ASSEMBLIES OF
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Governing Document

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Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objective and aims

1. The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith
2. The relief of poverty

FINANCIAL REVIEW

Reserve Policy

The statement of the financial activities shows a surplus of £38,138 and our net assets stand at £121,398.

Principal Funding

This is provided mainly through voluntary tithes and offerings by the church members.

**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

We would also like to establish a well-equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales 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 of the charity for that period. 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 judgments 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;
- 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 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 Charities Act 2011. 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 on 25th July 2024 and signed on their behalf, by:



Mrs Grace Nkansah

**EVANGEL ASSEMBLIES OF
GOD CHURCH
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act): and
- to state whether particular matters have come to my attention.

Basis of the Independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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

3. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act: and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Georgina Russell



26/05/2023

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 Unrestricted Funds £	2022 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	51,252.00	30,122.00
Total Incoming resources		<u>51,252.00</u>	<u>30,122.00</u>
Resources Expended			
Charitable activities			
Resources expended on charitable activities	3	7,178.00	11,991.00
Governance costs	4	5,936.00	5,857.00
Total resources expended		<u>13,114.00</u>	<u>17,848.00</u>
Surplus/ (deficit) for the year		<u><u>38,138.00</u></u>	<u><u>12,274.00</u></u>

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 Unrestricted Funds £	2022 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	130,802	131,002
		<u>130,802</u>	<u>131,002</u>
CURRENT ASSETS			
Cash at bank		3,693	162
Debtors	7	<u>15,808</u>	<u>5,871</u>
		19,501	6,033
CREDITORS			
Amount falling due within one year	8	-10,590	-25,470
NET CURRENT ASSETS		<u>8,911</u>	<u>-19,437</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>139,713</u>	<u>111,565</u>
CREDITORS			
Amount falling due after one year	9	-18,315	-28,305
NET ASSETS		<u><u>121,398</u></u>	<u><u>83,260</u></u>
FUNDS			
Unrestricted funds:			
General fund		121,398	83,260
TOTAL FUNDS		<u><u>121,398</u></u>	<u><u>83,260</u></u>

The financial statements were approved by the board of Trustees on 25/07/2024 and were signed on its behalf by:

On behalf of the board:



Mrs Grace Nkansah

Chairman

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Ireland (FRS 102) Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Church office equipment - 20% reducing balance

Motor Vehicle - 25% - reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 VOLUNTARY INCOME

	2023	2022
	£	£
Donations received	51,252	30,102
Interest received	0	20
Total voluntary income	<u>51,252</u>	<u>30,122</u>

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3 CHARITABLE ACTIVITIES COSTS

	2023 £	2022 £
Donations	7,178	11,991
Resources expended on charitable activity	<u>7,178</u>	<u>11,991</u>

4 GOVERNANCE COSTS

	2023 £	2022 £
Accountancy fees	480	480
Depreciation	200	250
Light & heat	1,703	1,415
Loan Interest	648	648
Motor & travel expenses	1,365	961
Other legal & professional	615	854
Rent & rates	549	341
Repairs and maintenance	296	896
Sundry expenses	80	12
Resources expended on governance costs	<u>5,936</u>	<u>5,857</u>

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid in the period ended 31st December 2023.

6 TANGIBLE FIXED ASSETS

	Church Equipment £	Church Property £	Total £
COST			
As at 1st January 2023	3,979	130,000	133,979
Additions	-	-	-
As at 31st December 2023	<u>3,979</u>	<u>130,000</u>	<u>133,979</u>
DEPRECIATION			
As at 1st January 2023	2,977	-	2,977
Charge for the year	200	-	200
As at 31st December 2023	<u>3,177</u>	<u>-</u>	<u>3,177</u>
NET BOOK VALUE			
At 31st December 2023	802	130,000	130,802
At 31st December 2022	1,002	130,000	131,002

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

7 DEBTORS

	2023 £	2022 £
Gift Aid Reclaim 31.12.2022	5,871	5,871
Gift Aid Reclaim 31.12.2023	9,937	-
Total debtors	<u><u>15,808</u></u>	<u><u>5,871</u></u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accountancy	600	480
Bank Loans	9,990	9,990
Other creditors	-	15,000
	<u><u>10,590</u></u>	<u><u>25,470</u></u>

9 CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Bank Loans	18,315	28,305
	<u><u>18,315</u></u>	<u><u>28,305</u></u>

10 MOVEMENT INFUNDS

	As at 01/01/2023	Surplus/ (deficit) in year	As at 31/12/2023
Unrestricted funds			
General fund	83,260.00	38,138.00	121,398.00
Total funds	<u><u>83,260.00</u></u>	<u><u>38,138.00</u></u>	<u><u>121,398.00</u></u>

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales - Charity number 1162263

Accounts

Charity No 1162263

Evangel Assemblies of
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**EVANGEL ASSEMBLIES OF
GOD CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Trustees Mrs Grace Nkansah
Mr Kingsley Niko Boakye
Mr Maxwell Amoateng

Charity registration number 1162263

Principal office Apartment 203
Savoy Court
2 Aines Street
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M12 5BQ

Independent examiner Georgina Russell

Bankers NatWest

**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 31 December 2022. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objective and aims

1. The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith
2. The relief of poverty

FINANCIAL REVIEW

Reserve Policy

The statement of the financial activities shows a surplus of £12,274 and our net assets stand at £83,260.

Principal Funding

This is provided mainly through voluntary tithes and offerings by the church members.

**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

We would also like to establish a well-equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales 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 of the charity for that period. 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 judgments 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;
- 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 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 Charities Act 2011. 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 on 26th May 2023 and signed on their behalf, by:



Mrs Grace Nkansah

**EVANGEL ASSEMBLIES OF
GOD CHURCH
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act): and
- to state whether particular matters have come to my attention.

Basis of the Independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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 130 of the 2011 Act: and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Georgina Russell



26/05/2023

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

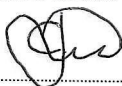
	Notes	2022 Unrestricted Funds £	2021 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	30,122.00	38,185.00
Total Incoming resources		<u>30,122.00</u>	<u>38,185.00</u>
Resources Expended			
Charitable activities			
Resources expended on charitable activities	3	11,991.00	9,641.00
Governance costs	4	5,857.00	3,105.00
Total resources expended		<u>17,848.00</u>	<u>12,746.00</u>
Surplus/ (deficit) for the year		<u><u>12,274.00</u></u>	<u><u>25,439.00</u></u>

**EVANGEL ASSEMBLIES OF
GOD CHURCH
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	2022 Unrestricted Funds £	2021 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	131,002	130,758
		131,002	130,758
CURRENT ASSETS			
Cash at bank		162	9,962
Debtors	7	5,871	7,551
		6,033	17,513
CREDITORS			
Amount falling due within one year	8	-25,470	-38,990
NET CURRENT ASSETS			
		-19,437	-21,477
TOTAL ASSETS LESS CURRENT LIABILITIES			
		111,565	109,281
CREDITORS			
Amount falling due after one year	9	-28,305	-38,295
NET ASSETS			
		83,260	70,986
FUNDS			
Unrestricted funds:			
General fund		83,260	70,986
TOTAL FUNDS			
		83,260	70,986

The financial statements were approved by the board of Trustees on 26/05/2023 and were signed on its behalf by:

On behalf of the board:



Mrs Grace Nkansah

Chairman

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Ireland (FRS 102) Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Church office equipment - 20% reducing balance

Motor Vehicle - 25% - reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 VOLUNTARY INCOME

	2022	2021
	£	£
Donations received	30,102	38,159
Interest received	20	26
Total voluntary income	<u>30,122</u>	<u>38,185</u>

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

3 CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Donations	11,991	9,641
Resources expended on charitable activity	<u>11,991</u>	<u>9,641</u>

4 GOVERNANCE COSTS

	2022	2021
	£	£
Accountancy fees	480	540
Depreciation	250	232
Light & heat	1,415	-
Loan Interest	648	108
Motor & travel expenses	961	402
Other legal & professional	854	-
Rent & rates	341	888
Repairs and maintenance	896	914
Sundry expenses	12	21
Resources expended on governance costs	<u>5,857</u>	<u>3,105</u>

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid in the period ended 31st December 2022.

6 TANGIBLE FIXED ASSETS

	Church Equipment £	Church Property £	Total £
COST			
As at 1st January 2022	3,485	130,000	133,485
Additions	494	-	494
As at 31st December 2022	<u>3,979</u>	<u>130,000</u>	<u>133,979</u>
DEPRECIATION			
As at 1st January 2022	2,727	-	2,727
Charge for the year	250	-	250
As at 31st December 2022	<u>2,977</u>	<u>-</u>	<u>2,977</u>
NET BOOK VALUE			
At 31st December 2022	1,002	130,000	131,002
At 31st December 2021	758	130,000	130,758

**EVANGEL ASSEMBLIES OF
GOD CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7 DEBTORS

	2022	2021
	£	£
Prepayments	-	135
Gift Aid Reclaim	5,871	7,416
Total debtors	<u><u>5,871</u></u>	<u><u>7,551</u></u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accountancy	480	-
Bank Loans	9,990	9,990
Other creditors	15,000	29,000
	<u><u>25,470</u></u>	<u><u>38,990</u></u>

9 CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

	2022	2021
	£	£
Bank Loans	28,305	38,295
	<u><u>28,305</u></u>	<u><u>38,295</u></u>

10 MOVEMENT INFUNDS

	As at 01/01/2022	Surplus/ (deficit) in year	As at 31/12/2022
Unrestricted funds			
General fund	70,986.00	12,274.00	83,260.00
Total funds	<u><u>70,986.00</u></u>	<u><u>12,274.00</u></u>	<u><u>83,260.00</u></u>

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales - Charity number 1162263

Accounts

Charity No 1162263

**EVANGEL ASSEMBLIES OF
GOD CHURCH**

Annual Accounts
31 December 2021

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

EVANGEL ASSEMBLIES OF GOD CHURCH

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EVANGEL ASSEMBLIES OF GOD CHURCH

**REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Mrs Grace Nkansah Mr Kingsley Niko Boakye Mr Maxwell Amoateng
Charity registration no	1162263
Principal office	Apartment 203 Savoy Court 2 Aines Street Manchester M12 5BQ
Independent Examiner	Gary Harris G A Harris & Co Ltd Chartered Accountants Jubilee Road Middleton M24 2LX
Bankers	NatWest Bank

**TRUSTEES'REPORTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 31 December 2021. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objective and aims

1. The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith
2. The relief of poverty

FINANCIAL REVIEW

RESERVES POLICY

The statement of the financial activities shows a surplus of £24,359 and our net assets stand at £69,906.

PRINCIPAL FUNDING

This is provided mainly through voluntary tithes and offerings by the church members.

EVANGEL ASSEMBLIES OF GOD CHURCH

**TRUSTEES' REPORTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

We would also like to establish a well equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales 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 of the charity for that period. 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 judgments 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;
- 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 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 Charities Act 2011. 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 on 8th June 2022 and signed on their behalf, by:

Mrs Grace Nkansah



EVANGEL ASSEMBLIES OF GOD CHURCH

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the trustees of Evangel Assemblies of God Church

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

G A Harris FCA BA Hons.



Chartered Accountants & Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 4LX

08/06/2022

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Statement Of Financial Activities
For the year ended 31st December 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	38,185	53,069
Total incoming resources		<u>38,185</u>	<u>53,069</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3 & 5	9,641	17,319
Governance costs	4	3,105	11,119
Total resources expensed		<u>12,746</u>	<u>28,438</u>
Surplus/ (deficit) for the year		<u>25,439</u>	<u>24,631</u>

The notes form part of these financial statements

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Balance sheet
As at 31st December 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	<u>130,758</u>	<u>130,990</u>
CURRENT ASSETS			
Cash at bank		9,962	14,711
Debtors	7	<u>7,551</u>	<u>10,606</u>
		17,513	25,317
CREDITORS			
Amounts falling due within one year	8	(38,990)	(64,140)
NET CURRENT ASSETS			
		<u>(21,477)</u>	<u>(38,823)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>109,281</u>	<u>92,167</u>
CREDITORS			
Amounts falling due after one year	9	(38,295)	(46,620)
NET ASSETS			
		<u>70,986</u>	<u>45,547</u>
FUNDS			
Unrestricted funds:			
General fund	10	70,986	45,547
TOTAL FUNDS			
		<u>70,986</u>	<u>45,547</u>

The financial statements were approved by the Board of Trustees on 08.06.2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:

.....
Mrs Grace Nkansah

Chairman

The notes form part of these financial statements

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements
For the period ended 31st December 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Church office equipment - 20% reducing balance

Motor Vehicle - 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations received	38,159	53,030
Interest Received	26	39
	<u>38,185</u>	<u>53,069</u>

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements - continued
For the period ended 31st December 2021**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2021	2020
	£	£
Resources expended on charitable activities	<u>9,641</u>	<u>17,319</u>

4. GOVERNANCE COSTS

	2021	2020
	£	£
Rent & rates	888	7,335
Accountancy fees	540	540
Motor & travel expenses	402	1,967
Repairs and maintenance	914	972
Sundry expenses	21	-
Depreciation	232	305
Loan Interest	108	-
	<u>3,105</u>	<u>11,119</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2021.

Trustees' expenses

There were no trustees expenses paid in the period ended 31st December 2021.

6. TANGIBLE FIXED ASSETS

	Church equipment	Church Property	Total
	£	£	£
COST			
AT 1st January 2021	3,485	130,000	133,485
Additions	-	-	-
At 31st December 2021	<u>3,485</u>	<u>130,000</u>	<u>133,485</u>
DEPRECIATION			
AT 1st January 2021	2,495	-	2,495
Charge for the year	232	-	232
At 31st December 2021	<u>2,727</u>	<u>-</u>	<u>2,727</u>
NET BOOK VALUE			
At 31st December 2021	<u>758</u>	<u>130,000</u>	<u>130,758</u>
At 1st January 2021	<u>990</u>	<u>130,000</u>	<u>130,990</u>

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements - continued
For the period ended 31st December 2021**

7. DEBTORS

	2021	2020
	£	£
Prepayment	135	-
Gift Aid reclaim	<u>7,416</u>	<u>10,606</u>
	7,551	10,606

8. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accountancy	-	810
Bank loans	9,990	3,330
Other creditors	<u>29,000</u>	<u>60,000</u>
	38,990	64,140

9. CREDITORS : AMOUNTS FALLING AFTER ONE YEAR

	2021	2020
	£	£
Bank loans	38,295	46,620
	<u>38,295</u>	<u>46,620</u>

10. MOVEMENT IN FUNDS

	As at 31.12.20	Surplus/ (deficit) in year	As at 31.12.21
Unrestricted funds			
General fund	45,547	25,439	70,986
TOTAL FUNDS	<u>45,547</u>	<u>25,439</u>	<u>70,986</u>

EVANGEL ASSEMBLIES OF GOD CHURCH

England & Wales - Charity number 1162263

Accounts

Charity No 1162263

**EVANGEL ASSEMBLIES OF
GOD CHURCH**

Annual Accounts
31 December 2020

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

EVANGEL ASSEMBLIES OF GOD CHURCH

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EVANGEL ASSEMBLIES OF GOD CHURCH

REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees Mrs Grace Nkansah
Mr Kingsley Niko Boakye
Mr Maxwell Amoateng

Charity registration no 1162263

Principal office Apartment 203
Savoy Court
2 Aines Street
Manchester
M12 5BQ

Independent Examiner Gary Harris
G A Harris & Co Ltd
Chartered Accountants
Jubilee Road
Middleton
M24 2LX

Bankers NatWest Bank

EVANGEL ASSEMBLIES OF GOD CHURCH

TRUSTEES' REPORTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 31 December 2020. The Trustees Confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objective and aims

1. The objective for the charity is the advancement of the Christian Faith for the public benefit, in accordance with the doctrines set out in the statement of faith
2. The relief of poverty

FINANCIAL REVIEW

RESERVES POLICY

The statement of the financial activities shows a surplus of £24,631 and our net assets stand at £45,547.

PRINCIPAL FUNDING

This is provided mainly through voluntary tithes and offerings by the church members.

EVANGEL ASSEMBLIES OF GOD CHURCH

TRUSTEES' REPORTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

We would also like to establish a well equipped children's church within the parish so that the children can be in a comfortable environment. Train the volunteers and ministers through various courses and seminars in order to well-equipped workforce.

The law applicable to charities in England & Wales 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 of the charity for that period. 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 judgments 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;
- 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 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 Charities Act 2011. 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 on 8th June 2021 and signed on their behalf, by:

Mrs Grace Nkansah



EVANGEL ASSEMBLIES OF GOD CHURCH

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the trustees of Evangel Assemblies of God Church

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

G A Harris FCA BA Hons.



Chartered Accountants & Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 4LX

08/06/2021

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Statement Of Financial Activities
For the year ended 31st December 2020**

	<i>Notes</i>	2020 Unrestricted Funds £	2019 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	53,069	32,116
Total incoming resources		53,069	32,116
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3 & 5	17,319	2,582
Governance costs	4	11,119	15,964
Total resources expensed		28,438	18,546
Surplus/ (deficit) for the year		24,631	13,570

The notes form part of these financial statements

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Balance sheet
As at 31st December 2020**

	<i>Notes</i>	2020 Unrestricted Funds £	2019 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	130,990	1,295
CURRENT ASSETS			
Cash at bank		14,711	13,477
Debtors	7	10,606	7,154
		25,317	20,631
CREDITORS			
Amounts falling due within one year	8	(64,140)	(1,010)
NET CURRENT ASSETS		- 38,823	19,621
TOTAL ASSETS LESS CURRENT LIABILITIES		92,167	20,916
CREDITORS			
Amounts falling due after one year	9	- 46,620	-
NET ASSETS		45,547	20,916
FUNDS			
Unrestricted funds:			
General fund	10	45,547	20,916
TOTAL FUNDS		45,547	20,916

The financial statements were approved by the Board of Trustees on 08.06.2021 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mrs Grace Nkansah

Chairman

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements
For the period ended 31st December 2020**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Church office equipment - 20% reducing balance

Motor Vehicle - 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2020	2019
	£	£
Donations received	53,030	32,102
Interest Received	39	14
	<u>53,069</u>	<u>32,116</u>

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements - continued
For the period ended 31st December 2020**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2020	2019
	£	£
Resources expended on charitable activities	<u>17,319</u>	<u>2,582</u>

4. GOVERNANCE COSTS

	2020	2019
	£	£
Rent & rates	7,335	11,575
Accountancy fees	540	540
Motor & travel expenses	1,967	2,560
Repairs and maintenance	972	984
Depreciation	305	305
	<u>11,119</u>	<u>15,964</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2020.

Trustees' expenses

There were no trustees expenses paid in the period ended 31st December 2020.

6. TANGIBLE FIXED ASSETS

	Church equipment
	£
COST	
AT 1st January 2020	3,485
Additions	130,000
At 31st December 2020	<u>133,485</u>
DEPRECIATION	
AT 1st January 2020	2,190
Charge for the year	305
At 31st December 2020	<u>2,495</u>
NET BOOK VALUE	
At 31st December 2020	<u>130,990</u>
At 31st December 2019	<u>1,295</u>

**EVANGEL ASSEMBLIES
OF GOD CHURCH**

**Notes to the Financial Statements - continued
For the period ended 31st December 2020**

7. DEBTORS		2020	2019
		£	£
Prepayment			742
Gift Aid reclaim Dec 2020		<u>10,606</u>	<u>6,412</u>
		10,606	7,154
8. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR		2020	2019
		£	£
Accountancy		810	810
Bank loans		3,330	200
Other creditors		<u>60,000</u>	<u>-</u>
		64,140	1,010
9. CREDITORS : AMOUNTS FALLING AFTER ONE YEAR		2020	2019
		£	£
Bank loans		46,620	-
		<u>46,620</u>	<u>-</u>
10. MOVEMENT IN FUNDS			
	As at	Surplus/	As at
	31.12.19	(deficit) in	31.12.20
		year	
Unrestricted funds			
General fund	20,916	24,631	45,547
TOTAL FUNDS	<u>20,916</u>	<u>24,631</u>	<u>45,547</u>