

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
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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

**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 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>