

Charity No 1162263

Evangel Assemblies of
God Church

Annual Accounts
31st December 2023

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 2023**

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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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Charity registration number	1162263
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Principal office	Apartment 203 Savoy Court 2 Aines Street Manchester M12 5BQ
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Independent examiner	Georgina Russell
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Bankers	NatWest
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**EVANGEL ASSEMBLIES OF
GOD CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

The Trustees present their annual report together with the financial statements of Evangel Assemblies of God Church (the charity) for the ended 31 December 2023. 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 £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	15,808	5,871
		<u>19,501</u>	<u>6,033</u>
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><u>51,252</u></u>	 <u><u>30,122</u></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>15,808</u>	<u>5,871</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>10,590</u>	<u>25,470</u>

9 CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Bank Loans	18,315	28,305
	<u>18,315</u>	<u>28,305</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>83,260.00</u>	<u>38,138.00</u>	<u>121,398.00</u>