

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales · Charity number 1168191

Details

Status Registered

Legal form Charitable company

Company number [09235567](#)

Registered 2016-07-12

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

Contact

Address ROA Christian Prayer Ministries LTD
596 Kingsland Road
London
E8 4AH

Phone 07894039411

Email roaprayeryministry@gmail.com

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURE, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Activities of religious organisations.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£76,418	£89,383	-	-
2023-09-30	£107,431	£176,455	-	-
2022-09-30	£116,688	£189,211	-	-
2021-09-30	£102,119	£130,754	-	-
2020-09-30	£65,597	£43,055	-	-

Trustees

Name	Role	Appointed
Adelaide Bena Abrafi Duku		2023-03-15
JOYCE LARBI		2016-01-02
Nicholas Kotei		2019-08-01

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales - Charity number 1168191

Accounts

Report and Financial Statements

For the year ended 30th September 2024

ROA Christian Prayer Ministries

Charity No: 1168191

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

The Trustees presents its report and financial statements for the year ended 30th September 2024.

Reference and Administrative information

Charity Name: ROA Christian Prayer Ministries Ltd

Charity Registration Number: 1168191

**Registered Office and
Operational Address:** 596 Kingsland Road
Hackney, London
E8 4AH

Directors/Trustees: NICHOLAS KOTEI
JOYCE LARBI
ADELAIDE BENA ABRAFI DUKU

Independent Examiner: Samuel Durojaiye FCPA
Samuelson and Co UK Ltd
596 Kingsland Road
Hackney, London
E8 4AH

Bankers : Metro Bank
One Southampton Row
London
WC1B 5HA

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

Our Aims and Objectives

Purpose and Aims

Our Charity's purposes as set out in the objects contained in the Declaration of Trust are :

- a. To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lecture, public celebration of Religious festivals, producing and/ or distributing literature on Christianity to enlighten others about the Christian Religion.
- b. Such Charitable purposes for public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The strategies we used to meet these objectives included:

1. Holding bible lectures and worship services for the public on Saturday in which themes on Christianity are discussed .
2. Provision of Special Events such as inviting Prophet Charles Ayarkwa from Ghana, in order to educate our followers from another aspect of Christianity.
3. Providing an Evangelism Outreach to preach the gospel to strengthen the religious faith to the community.
4. Provision of Pastoral Care for Congregants and other members of the community

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

Who used and benefited from our Services

All our charitable activities focus on spreading Christianity, helping the society, the general public and the human race to live more harmoniously with each other.

By spreading Christianity, we organise religious festivals to help unite people from different background in the society. All members of the society are equally welcome to access the benefits of the services/activities of the organisation.

Financial Review

The organisation successfully raised a total income of £76418 during the period.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations, Offering, Tithe and Gifts from congregants through the offering basket passed during Church services and through bank standing orders.

Investment Policy

The Charity has cash that are set out in the Charity balance sheets. The objective of the investment policy is to invest in cash at banks where the capital is protected. Bank interest income was not achieved in the period. The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2024 was £85107 and therefore the targeted reserves should be between £21277 and £42554 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. This general reserve policy was met.

Plans for Future Periods

The Charity's plans are to continue the activities outlined above in the forthcoming years and put effort in place to improve the funding arrangements.

Structure, Governance and Management

Governing Document

The Organisation is a charitable organisation constituted under a Constitution dated 25th June 2022 and registered as a charity on 12th July 2022. The charity was established under a Constitution which established the objects and powers of the charity and is governed under its terms. In the event of the Charity wound up members are required to so decide by three-quarters majority.

Recruitment and Appointment of Trustees

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the Declaration of Trust the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All trustees except the Senior Pastor give their time voluntarily and receive no benefits from the charity.

Due to the nature of Church work, trustees appointed have been so selected on the basis of their faith, strength of Character, skills set in the area of business management and growth and commitment to the vision of the charity.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity having been friends of the Church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the Church in order to understand the offerings of the Church and its market. Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Executive or Senior Pastor of the Charity and cover:

The Obligations of Trustees

The Main documents which set out the operational framework for the charity including the Declaration of Trust

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which ROA Christian Prayer Ministries Ltd is exposed to and has established controls and actions to mitigate them. Each year, risk assessments take place at our office and are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which volunteers staff and assets of ROA Christian Prayer Ministries Ltd are exposed. Competence based training for Volunteers employers liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks. Furthermore a risk register is to be established and update at least annually.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

Organisation

ROA Christian Prayer Ministries Ltd is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. The Board also ensures that a number of other criteria are met. The Board are assisted by Departmental leaders. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Senior Pastor who is also the Chief Executive. He is assisted by volunteers.

Responsibilities of the Trustees

Charity law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charity Act of 2011. The Trustees 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.

Highlights of the activities for year ended 30th September 2024

Throughout 2024, the church continued to serve as a source of hope and support in the growing economic pressures. The ongoing financial hardship has significantly affected both individual members and the church as a whole. This has contributed to a noticeable decline in weekly attendance of church services, as many individuals and families face personal and financial challenges. Despite these difficulties, the church has remained committed to its mission and continues to seek new and meaningful ways to engage the wider community.

This year, the church once again hosted ministers such as Prophet Gary, Rev. Charles Fosu Ayarkwah and Rev Dr Lawrence Tetteh who delivered impactful series of workshops and sermons and practical workshop with significant emphasis

- Offense
- Maintaining faith at all times through seasons
- Harnessing our gifts and talents

Similar to the previous year the feedback was positive. The church once again celebrated International Women's Day and International Men's Day highlighting the importance of Godly men and women in today's society.

Last but not the least, the church once again placed significant importance on the members taking hope to the hopeless, comforting the vulnerable while sharing the gospel. This led to members of the church volunteering at local and preferred charities during Christmas period.

As always, the church continues to explore and make impact in the life of the members and local community.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2024

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.


In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by order of the trustees and signed on their behalf by:

Nicholas Kotei

Director/Trustee


.....

ROA Christian Prayer Ministries Ltd

Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd for the year ended 30th September 2024

I report on the accounts of the charity for the year ended 30th September 2024, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the organisation) are responsible for the preparation of

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Certified Public Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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 statement below.

ROA Christian Prayer Ministries Ltd

**Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd
for the year ended 30th September 2024**

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 386 of the Companies Act 2006; and

□ to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Samuel Durojaiye FCPA
Samuelson & Co UK Ltd
Certified Public Accountants
596 Kingsland road
Hackney, London
E8 4AH

ROA Christian Prayer Ministries Ltd**Statement of Financial Activities (including Income and Expenditure Account)****for the year ended 30th September 2024**

		2024		2024	2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<u>Incoming resources</u>					
<u>Incoming resources from generated funds:</u>					
Voluntary Income: Donations - by members	2	48,676	-	48,676	107,431
Other income - Gift Aid	2	27,742	-	27,742	-
<u>Total incoming resources</u>		76,418	-	76,418	107,431
<u>Resources expended</u>					
<u>Cost of generating funds</u>					
Costs of generating voluntary income	3	33,457	-	33,457	78,518
Charity activities	4	54,926	-	54,926	96,977
Governance Costs	5	1,000	-	1,000	960
<u>Total resources expended</u>		89,383	-	89,383	176,455
<u>Net Incoming resources before other recognised gains</u>		12,965	-	12,965	69,024
<u>Net movement in funds</u>		12,965	-	12,965	69,024
<u>Reconciliation of Funds</u>					
Total funds brought forward		58,184	-	58,184	127,208
<u>Total funds carried forward</u>		45,219	-	45,219	58,184

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on Pages 12 to 17 form part of these Accounts.

ROA Christian Prayer Ministries Ltd
Balance Sheet as at 30th September 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	-	-
Currents assets			
Cash at bank and in hand		46,219	59,144
		<hr/> 46,219	<hr/> 59,144
Creditors: Amounts falling due within one year	9	1,000	960
Net Current Assets		45,219	58,184
Total Assets less current liabilities:		<hr/> 45,219	<hr/> 58,184
Creditors: Amounts falling due more than one year			
Total net assets (liabilities)		<hr/> 45,219	<hr/> 58,184
Funds			
Unrestricted Funds		45,219	58,184
Total funds		<hr/> 45,219	<hr/> 58,184

Approved by the Board of Trustees on the 22nd April 2025 and signed on its behalf by:

Nicholas Kotei
Director/Trustee



The notes on pages 12 to 17 form part of these financial statements.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2024

I. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the proceeding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by inclusion of fixed assets investments at market value, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2024

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Notes 3-5.

(e) Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities if any.

2. Donations

	Unrestricted	Restricted	2024	2023
			Total	Total
	£	£	£	£
Donations - by members	48,676	-	48,676	107,431
Gift Aid	27,742	-	27,742	-
JRS	-	-	-	-
	76,418	-	76,418	107,431

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2024

3. Costs of Generating Voluntary Income

	Basis of Allocation	Church Work	Support Cost	Governance	2024	2023
Bank Charges	Direct	-	-	-	-	83
Administration	Direct	15,511	-	-	15,511	18,962
Support Costs	Direct	-	7,824	-	7,824	40,386
Premises	Direct	10,122	-	-	10,122	19,087
		25,633	7,824	-	33,457	78,518

4. Charitable Activities

Ministry	Direct	54,926	-	-	54,926	96,977
		54,926	-	-	54,926	96,977

5. Governance Cost

Professional Fees	Direct	-	-	1,000	1,000	960
		-	-	1,000	1,000	960

Total Resources

<u>Expended</u>		80,559	7,824	1,000	89,383	176,455
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6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Senior Pastor received any remuneration during the year.

7. Taxation

As a charity, ROA Christian Prayer Ministries Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2024****8. Tangible Fixed Assets**

	Equipment Fixtures & Fittings £	2024 Total £
Cost		
At 1st October 2023	13,793	13,793
Additions/Disposal	-	-
At 30th September 2024	<u>13,793</u>	<u>13,793</u>
Depreciation		
At 1st October 2023	13,793	13,793
Charge for the year	-	-
At 30th September 2024	<u>13,793</u>	<u>13,793</u>
Net Book Value		
At 30th September 2024	<u>-</u>	<u>-</u>
At 30th September 2023	<u>-</u>	<u>-</u>
9. Creditors: Amounts falling due within one year	2024 £	2023 £
Accruals	<u>1,000</u>	<u>960</u>
	<u>1,000</u>	<u>960</u>

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2024

10. Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	-	2759
Audit & Accountancy Fees	1000	960

11. Analysis of Net Assets Between Funds

	2024	2023			
General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	
£	£	£	£	£	
Tangible Fixed Assets	-	-	-	-	
Current Assets	46,219	-	-	46,219	126,251
Current Liabilities	1,000	-	-	1,000	960
Net Assets at 30th September 2024	45,219	-	-	45,219	125,291

12. Movements in Funds

	Incoming Resources	Outgoing Resources	Transfer	At 31 July 2024	At 31 July 2023
	£	£	£	£	£
Restricted Funds:	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds:					
General Funds	76,418	89,393	-	45,219	58,154
Total Unrestricted Funds	76,418	89,393	-	45,219	58,154
Total Funds	76,418	89,393	-	45,219	58,154

ROA Christian Prayer Ministries Ltd**Income and Expenditure Account for the year ended 30th September 2024**

			2024		2023
	£	£	£		£
Income			76,418		107,431
<u>LESS OVERHEADS</u>					
<u>Premises Costs</u>					
Hire of Hall/Office Rent	10,122		19,087		
		10,122		19,087	
<u>Administration</u>					
Salary	11,035		11,016		
Office expense	4,476		7,946		
Self Storage Costs & Insurance	-		-		
		15,511		18,962	
<u>Bank Charges</u>					
Bank charges	-		83		
		-		83	
<u>Ministry</u>					
Evangelism and Donations	27,829		36,863		
Events, Seminars & Conferences	14,244		34,558		
Printing & Stationery	312		819		
Mission	12,541		24,737		
		54,926		96,977	
<u>Professional Fees</u>					
Audit & Accountancy Fees	1,000		960		
		1,000		960	
<u>Support Costs</u>					
Travel Expenses	5,668		22,155		
Accommodation	2,156		16,314		
Depreciation	-		1,917		
		7,824		40,386	
			89,383		176,455
Surplus/Deficit for the year			-	12,965	-
Surplus brought forward			58,184		127,208
Surplus carried forward			45,219		58,184

This page does not form part of the statutory accounts.

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales - Charity number 1168191

Accounts

Report and Financial Statements

For the year ended 30th September 2023

ROA Christian Prayer Ministries

Charity No: 1168191

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

The Trustees presents its report and financial statements for the year ended 30th September 2023.

Reference and Administrative information

Charity Name: ROA Christian Prayer Ministries Ltd

Charity Registration Number: 1168191

Registered Office 596 Kingsland Road
London
E8 4AH

Directors/Trustees: NICHOLAS KOTEI
JOYCE LARBI
ADELAIDE BENA ABRAFI DUKU

Independent Examiner: Samuel Durojaiye FCPA
Samuelson and Co UK Ltd
596 Kingsland Road
Hackney, London
E8 4AH

Bankers : Metro Bank
One Southampton Row
London
WC1B 5HA

ROA Christian Prayer Ministries Ltd

Report of the Trustee for the Year ended 30 September 2023

Highlights of activities during the year

In the year ended 30 September 2023, the church continued to engage with both the Christian and local communities through various initiatives aimed at addressing their needs. One such event was a day out in the park, where the church invited other charities and local families to participate in a day full of activities. Essential supplies, food, and drinks were provided to those in need.

This initiative fostered a strong sense of community and enabled the church to inform attendees about available local resources that they might not have been aware of otherwise. It also attracted new visitors and believers to the church.

Despite being affected by the economic downturn, the church has managed its resources effectively, ensuring its sustainability while continuing to make a positive impact in the community. Throughout the year, we strengthened our relationships with other Bible-believing churches, collaborating to deliver workshops both online and in person, open to all. These workshops focused on managing talents, resources, and finances, and on maximising potential in all areas of life.

The feedback from this initiative was overwhelmingly positive, especially given the economic climate. Numerous testimonies have highlighted improvements in general well-being and reductions in anxiety due to the knowledge gained.

A standout event of the year was celebrating all mothers and women on International Women's Day. On this day, mothers and women took charge of every aspect of the service's liturgical order. A short exhortation was also shared, emphasising the importance of women and mothers in our community and the body of Christ. Similarly, on International Men's Day, we celebrated all men and fathers, highlighting their roles in the church, homes, and community.

The church once again invited Pastor Seth Amoah Boateng and Rev. Charles Fosu Ayarkwah, a principal at Kibi Presbyterian College of Education in Ghana. Rev. Charles led a thought-provoking seminar on the importance of education and the benefits of relocation. This seminar explored various motivations for relocation, including acceleration, alignment, comparative experience, comfort, and the desire to fulfil lifelong ambitions and goals.

As the year ended, the church continued to promote volunteering opportunities to support the elderly, ethnic minorities, and other protected groups within the community and beyond. Church members volunteered at local charities during the festive season, sharing the reason for the season and offering support in various ways at different homeless shelters.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

Our Aims and Objectives

Purpose and Aims

Our Charity's purposes as set out in the objects contained in the Declaration of Trust are :

- a. To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lecture, public celebration of Religious festivals, producing and/ or distributing literature on Christianity to enlighten others about the Christian Religion.
- b. Such Charitable purposes for public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The strategies we used to meet these objectives included:

1. Holding bible lectures and worship services for the public on Saturday in which themes on Christianity are discussed .
2. Provision of Special Events such as inviting Prophet Charles Ayarkwa from Ghana and Pastor Seth from Florida, USA in order to educate our followers from another aspect of Christianity.
3. Providing an Evangelism Outreach to preach the gospel to strengthen the religious faith to the community.
4. Provision of Pastoral Care for Congregants and other members of the community

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

Who used and benefited from our Services

All our charitable activities focus on spreading Christianity, helping the society, the general public and the human race to live more harmoniously with each other.

By spreading Christianity, we organise religious festivals to help unite people from different background in the society. All members of the society are equally welcome to access the benefits of the services/activities of the organisation.

Financial Review

The organisation successfully raised a total income of £107431 during the period. This is remarkable.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations, Offering, Tithe and Gifts from congregants through the offering basket passed during Church services and through bank standing orders.

Investment Policy

The Charity has cash that are set out in the Charity balance sheets. The objective of the investment policy is to invest in cash at banks where the capital is protected. Bank interest income was not achieved in the period. The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2023 was £176,445 and therefore the targeted reserves should be between £44114 and £88228 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. This general reserve policy was met.

Plans for Future Periods

The Charity's plans are to continue the activities outlined above in the forthcoming years and put effort in place to improve the funding arrangements.

Structure, Governance and Management

Governing Document

The Organisation is a charitable organisation constituted under a Constitution dated 25th June 2022 and registered as a charity on 12th July 2022. The charity was established under a Constitution which established the objects and powers of the charity and is governed under its terms. In the event of the Charity wound up members are required to so decide by three-quarters majority.

Recruitment and Appointment of Trustees

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the Declaration of Trust the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All trustees except the Senior Pastor give their time voluntarily and receive no benefits from the charity.

Due to the nature of Church work, trustees appointed have been so selected on the basis of their faith, strength of Character, skills set in the area of business management and growth and commitment to the vision of the charity.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity having been friends of the Church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the Church in order to understand the offerings of the Church and its market. Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Executive or Senior Pastor of the Charity and cover:

The Obligations of Trustees

The Main documents which set out the operational framework for the charity including the Declaration of Trust

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which ROA Christian Prayer Ministries Ltd is exposed to and has established controls and actions to mitigate them. Each year, risk assessments take place at our office and are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which volunteers staff and assets of ROA Christian Prayer Ministries Ltd are exposed. Competence based training for Volunteers employers liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks. Furthermore a risk register is to be established and update at least annually.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

Organisation

ROA Christian Prayer Ministries Ltd is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. The Board also ensures that a number of other criteria are met. The Board are assisted by Departmental leaders. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Senior Pastor who is also the Chief Executive. He is assisted by volunteers.

Responsibilities of the Trustees

Charity law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charity Act of 2011. The Trustees 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.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2023

Members of the Board of Trustees

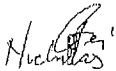
Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by order of the trustees and signed on their behalf by:

Nicholas Kotei
Director/Trustee



.....

ROA Christian Prayer Ministries Ltd

Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd for the year ended 30th September 2023

I report on the accounts of the charity for the year ended 30th September 2023, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the organisation) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Certified Public Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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 statement below.

ROA Christian Prayer Ministries Ltd

**Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd
for the year ended 30th September 2023**

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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Samuel Durojaiye FCPA
Samuelson & Co UK Ltd
Accountants & Tax Consultants
596 Kingsland road
Hackney, London
E8 4AH

ROA Christian Prayer Ministries Ltd**Statement of Financial Activities (including Income and Expenditure Account)****for the year ended 30th September 2023**

	Notes	2023		2023	2022
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
<u>Incoming resources</u>					
<u>Incoming resources from generated funds:</u>					
Voluntary Income: Donations - by members	2	107,431	-	107,431	96,606
Other income - Gift Aid	2	-	-	-	19,542
JRS		540		540	540
<u>Total incoming resources</u>		107,971	-	107,431	116,688
<u>Resources expended</u>					
<u>Cost of generating funds</u>					
Costs of generating voluntary income	3	78,518	-	78,518	88,061
Charity activities	4	96,977	-	96,977	100,190
Governance Costs	5	960	-	960	960
<u>Total resources expended</u>		176,455	-	176,455	189,211
<u>Net Incoming resources before other recognised gains</u>		- 68,484	-	- 68,484	- 72,523
<u>Net movement in funds</u>		- 68,484	-	- 68,484	- 72,523
<u>Reconciliation of Funds</u>					
Total funds brought forward		199,731	-	127,208	199,731
<u>Total funds carried forward</u>		131,247	-	58,724	127,208

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

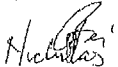
The notes on Pages 12 to 17 form part of these Accounts.

ROA Christian Prayer Ministries Ltd
Balance Sheet as at 30th September 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	-	1,917
Currents assets			
Cash at bank and in hand		59,144	126,251
		59,144	126,251
Creditors: Amounts falling due within one year	9	960	960
Net Current Assets		58,184	125,291
Total Assets less current liabilities:		58,184	127,208
Creditors: Amounts falling due more than one year			
Total net assets (liabilities)		58,184	127,208
Funds			
Unrestricted Funds		58,184	127,208
Total funds		58,184	127,208

Approved by the Board of Trustees on the 17 June 2023 and signed on its behalf by:

Nicholas Kotei
Director/Trustee



The notes on pages 12 to 17 form part of these financial statements.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2023

I. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the proceeding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by inclusion of fixed assets investments at market value, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2023

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Notes 3-5.

(e) Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities if any.

2. Donations

	Unrestricted	Restricted	2023	2022
			Total	Total
	£	£	£	£
Donations - by members	107,431	-	107,431	96,606
Gift Aid				19,542
JRS				540
	107,431	-	107,431	116,688

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2023

3. Costs of Generating Voluntary Income

	Basis of Allocation	Church Work	Support Cost	Governance	2023	2022
Bank Charges	Direct	83	-	-	83	-
Administration	Direct	18,962	-	-	18,962	44,880
Support Costs	Direct	-	40,386	-	40,386	36,981
Premises	Direct	19,087	-	-	19,087	6,200
		38,132	40,386	-	78,518	88,061

4. Charitable Activities

Ministry	Direct	96,977	-	-	96,977	100,190
		96,977	-	-	96,977	100,190

5. Governance Cost

Professional Fees	Direct	-	-	960	960	960
		-	-	960	960	960

Total Resources

<u>Expended</u>		135,109	40,386	960	176,455	189,211
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6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Senior Pastor received any remuneration during the year.

7. Taxation

As a charity, ROA Christian Prayer Ministries Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2023

8. Tangible Fixed Assets

	Equipment Fixtures & Fittings £	2023 Total £
Cost		
At 1st October 2022	13,793	13,793
Additions/Disposal	-	-
At 30th September 2023	<u>13,793</u>	<u>13,793</u>

Depreciation

At 1st October 2022	11,876	11,876
Charge for the year	1,917	1,917
At 30th September 2023	<u>13,793</u>	<u>13,793</u>

Net Book Value

At 30th September 2023	<u>-</u>	<u>-</u>
At 30th September 2022	<u>1,917</u>	<u>1,917</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	960	960
	<u>960</u>	<u>960</u>

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2023****10. Net incoming resources for the year****This is stated after charging:**

	2023	2022
	£	£
Depreciation	1917	2759
Audit & Accountancy Fees	960	960

11. Analysis of Net Assets Between Funds

				2023	2022
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	-	-	-	-	1,917
Current Assets	126,251	-	-	126,251	126,251
Current Liabilities	960	-	-	960	960
<u>Net Assets at 30th September 2023</u>	125,291	-	-	125,291	127,208

12. Movements in Funds

	Incoming Resources	Outgoing Resources	Transfer	At 31 July 2023	At 31 July 2022
	£	£	£	£	£
<u>Restricted Funds:</u>	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
<u>Unrestricted Funds:</u>					
General Funds	107,431	176,455	-	58,184	199,731
Total Unrestricted Funds	107,431	176,455	-	58,184	199,731
<u>Total Funds</u>	107,431	176,455	-	58,184	199,731

ROA Christian Prayer Ministries Ltd**Income and Expenditure Account for the year ended 30th September 2023**

			2023		2022
	£	£	£		£
Income			107,431		116,688
<u>LESS OVERHEADS</u>					
<u>Premises Costs</u>					
Hire of Hall/Office Rent	19,087		6,200		
		19,087		6,200	
<u>Administration</u>					
Salary	11,016		39,703		
Office expense	7,946		5,177		
Self Storage Costs & Insurance	-		-		
		18,962		44,880	
<u>Bank Charges</u>					
Bank charges	83		-		
		83		-	
<u>Ministry</u>					
Evangelism and Donations	36,863		37,148		
Events, Seminars & Conferences	34,558		36,179		
Printing & Stationery	819		862		
Mission	24,737		26,001		
		96,977		100,190	
<u>Professional Fees</u>					
Audit & Accountancy Fees	960		960		
		960		960	
<u>Support Costs</u>					
Travel Expenses	22,155		19,117		
Accommodation	16,314		15,105		
Depreciation	1,917		2,759		
		40,386		36,981	
			176,455		189,211
Surplus/Deficit for the year			- 69,024		- 72,523
Surplus brought forward			127,208		199,731
Surplus carried forward			58,184		127,208

This page does not form part of the statutory accounts.

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales - Charity number 1168191

Accounts

Report and Financial Statements

For the year ended 30th September 2022

ROA Christian Prayer Ministries

Charity No: 1168191

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

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Statement of Financial Activities	13
Balance Sheet	14
Notes forming part of the financial statements	15 to 19

The following page does not form part of the Statutory Accounts

Income and Expenditure Account	20
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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

The Trustees presents its report and financial statements for the year ended 30th September 2022.

Reference and Administrative information

Charity Name: ROA Christian Prayer Ministries Ltd

Charity Registration Number: 1168191

**Registered Office and
Operational Address:** 25 Chesham Rise, Northampton NN3 8PX

Directors/Trustees: NICHOLAS KOTEI
JOYCE LARBI
ADELAIDE BENA ABRAFI DUKU

Independent Examiner: Samuel Durojaiye FCPA
Samuelson and Co UK Ltd
596 Kingsland Road
Hackney, London
E8 4AH

Bankers : Metro Bank
One Southampton Row
London
WC1B 5HA

ROA PRAYER MINISTRY 2022 SUMMARY

In the year 2022, the church continued to remain under the leadership of Evangelist Richard Owusu Ansah, and once again increased its engagements with the wider community and collaboration with other international Bible believing churches to empower young people in the church and community.

The church just like every other entity suffered the effects of the economic climate however the congregation and the church has been resilient and has managed to work its way through this challenging times.

The first quarter of the year saw the collaboration with the general overseer of Victory Faith Chapel, Rev. Seth Amoah Boateng with his team from the United States of America to deliver a 3-day seminar titled London Awakening with the day of reckoning themed resurrection power.

The seminar comprised of Christian coaches, artist and resource people providing coaching for various age ranges on how to build, develop and upscale the skills required to be successful in the marketplace and corporate world as believers. A host of UK based Christian resource people and artist such as Minister Deborah Darling, Minister Emmanuel Smith, and Minister Samuel Bella were invited.

A display of an array of talents on the day 2 and an exposition on the theme resurrection power from Rev Seth Boateng Amoateng and Evangelist Richard Owusu Ansah on day 3. This event helped strengthen existing relationship with the community and building new key strategic networks.

The church once again called upon Rev. Charles Fosu Ayarkwah from Ghana as a mid-year guest with another conference on the responsibility and expectations of the church within the community. This conference had a great impact on the church and as a result of this, the church has seen an increased willingness to seek volunteering opportunities to support the elderly, ethnic minorities and protected characteristics in the community and beyond.

The church ended the year following the mid-year conference with another visit from Pastor Balogun Omotola, who empowered the church and taught on returning to our first love Jesus Christ and loving another as Christ has loved us.

Last but not the least the church once again saw an increased participation in volunteering at Crisis and other similar charities during the festive season. The year 2022 was another year which the church continued grow in strength and making impact in young people and the community.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

Our Aims and Objectives

Purpose and Aims

Our Charity's purposes as set out in the objects contained in the Declaration of Trust are :

- a. To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lecture, public celebration of Religious festivals, producing and/ or distributing literature on Christianity to enlighten others about the Christian Religion.
- b. Such Charitable purposes for public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The strategies we used to meet these objectives included:

1. Holding bible lectures and worship services for the public on Saturday in which themes on Christianity are discussed .
2. Provision of Special Events such as inviting Prophet Charles Ayarkwa from Ghana, in order to educate our followers from another aspect of Christianity.
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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

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Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

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All our charitable activities focus on spreading Christianity, helping the society, the general public and the human race to live more harmoniously with each other.

By spreading Christianity, we organise religious festivals to help unite people from different background in the society. All members of the society are equally welcome to access the benefits of the services/activities of the organisation.

Financial Review

The organisation successfully raised a total income of £116688 during the period. This is remarkable.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations, Offering, Tithe and Gifts from congregants through the offering basket passed during Church services and through bank standing orders.

Investment Policy

The Charity has cash that are set out in the Charity balance sheets. The objective of the investment policy is to invest in cash at banks where the capital is protected. Bank interest income was not achieved in the period. The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2022 was £189211 and therefore the targeted reserves should be between £47303 and £94606 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. This general reserve policy was met.

Plans for Future Periods

The Charity's plans are to continue the activities outlined above in the forthcoming years and put effort in place to improve the funding arrangements.

Structure, Governance and Management

Governing Document

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Recruitment and Appointment of Trustees

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Due to the nature of Church work, trustees appointed have been so selected on the basis of their faith, strength of Character, skills set in the area of business management and growth and commitment to the vision of the charity.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity having been friends of the Church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the Church in order to understand the offerings of the Church and its market. Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Executive or Senior Pastor of the Charity and cover:

The Obligations of Trustees

The Main documents which set out the operational framework for the charity including the Declaration of Trust

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which ROA Christian Prayer Ministries Ltd is exposed to and has established controls and actions to mitigate them. Each year, risk assessments take place at our office and are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which volunteers staff and assets of ROA Christian Prayer Ministries Ltd are exposed. Competence based training for Volunteers employers liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks. Furthermore a risk register is to be established and update at least annually.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2022

Organisation

ROA Christian Prayer Ministries Ltd is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. The Board also ensures that a number of other criteria are met. The Board are assisted by Departmental leaders. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Senior Pastor who is also the Chief Executive. He is assisted by volunteers.

Responsibilities of the Trustees

Charity law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charity Act of 2011. The Trustees 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.

ROA Christian Prayer Ministries Ltd
Report of the Trustees for the Year Ended 30th September 2022

Members of the Board of Trustees

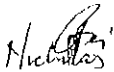
Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by order of the trustees and signed on their behalf by:

Nicholas Kotel
Director/Trustee



ROA Christian Prayer Ministries Ltd

Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd for the year ended 30th September 2022

I report on the accounts of the charity for the year ended 30th September 2022, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the organisation) are responsible for the preparation of

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Certified Public Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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 statement below.

ROA Christian Prayer Ministries Ltd

**Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd
for the year ended 30th September 2022**

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 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Samuel Durojaiye FCPA
Samuelson & Co UK Ltd
Certified Public Accountants
596 Kingsland road
Hackney, London
E8 4AH

ROA Christian Prayer Ministries Ltd**Statement of Financial Activities (including Income and Expenditure Account)****for the year ended 30th September 2022**

	Notes	2022		2022	2021
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Incoming resources					
<u>Incoming resources from generated funds:</u>					
Voluntary Income: Donations - by members	2	96,606	-	96,606	77,788
Other income - Gift Aid	2	19,542	-	19,542	24,331
JRS		540	-	540	-
Total incoming resources		116,688	-	116,148	102,119
<u>Resources expended</u>					
<u>Cost of generating funds</u>					
Costs of generating voluntary income	3	88,061	-	88,061	49,650
Charity activities	4	100,190	-	100,190	74,749
Governance Costs	5	960	-	960	500
Total resources expended		189,211	-	189,211	124,899
<u>Net incoming resources before other recognised gains</u>		- 72,523	-	- 72,523	- 22,780
<u>Net movement in funds</u>		- 72,523	-	- 72,523	- 22,780
<u>Reconciliation of Funds</u>					
Total funds brought forward		199,731	-	199,731	222,511
Total funds carried forward		127,208	-	127,208	199,731

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on Pages 12 to 17 form part of these Accounts.

ROA Christian Prayer Ministries Ltd
Balance Sheet as at 30th September 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	1,917	4,676
Currents assets			
Cash at bank and in hand		126,251	195,555
		<u>126,251</u>	<u>195,555</u>
Creditors: Amounts falling due within one year	9	960	500
Net Current Assets		<u>125,291</u>	<u>195,055</u>
Total Assets less current liabilities:		<u><u>127,208</u></u>	<u><u>199,731</u></u>
Creditors: Amounts falling due more than one year			
Total net assets (liabilities)		<u><u>127,208</u></u>	<u><u>199,731</u></u>
Funds			
Unrestricted Funds		127,208	199,731
Total funds		<u><u>127,208</u></u>	<u><u>199,731</u></u>

Approved by the Board of Trustees on the 23rd June 2022 and signed on its behalf by:

Nicholas Kotel
Director/Trustee

Nicholas Kotel

The notes on pages 12 to 17 form part of these financial statements.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2022

I. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the proceeding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by inclusion of fixed assets investments at market value, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2022

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Notes 3-5.

(e) Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities if any.

2. Donations

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations - by members	96,606	-	96,606	77,788
Gift Aid	19,542	-	19,542	24,331
JRS	540	-	540	-
	116,688	-	116,688	102,119

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2022****3. Costs of Generating Voluntary Income**

	Basis of Allocation	Church Work	Support Cost	Governance	2022	2021
Bank Charges	Direct	-	-	-	-	90
Administration	Direct	44,880	-	-	44,880	20,920
Support Costs	Direct	-	36,981	-	36,981	28,795
Premises	Direct	6,200	-	-	6,200	5,700
		51,080	36,981	-	88,061	55,505

4. Charitable Activities

Ministry	Direct	100,190	-	-	100,190	74,749
		100,190	-	-	100,190	74,749

5. Governance Cost

Professional Fees	Direct	-	-	960	960	500
		-	-	960	960	500

Total Resources

<u>Expended</u>		151,270	36,981	960	189,211	130,754
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6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Senior Pastor received any remuneration during the year.

7. Taxation

As a charity, ROA Christian Prayer Ministries Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2022****8. Tangible Fixed Assets**

	Equipment Fixtures & Fittings £	2022 Total £
Cost		
At 1st October 2021	13,793	13,793
Additions/Disposal	-	-
At 30th September 2022	<u>13,793</u>	<u>13,793</u>
Depreciation		
At 1st October 2021	9,117	9,117
Charge for the year	2,759	2,759
At 30th September 2022	<u>11,876</u>	<u>11,876</u>
Net Book Value		
At 30th September 2022	<u>1,917</u>	<u>1,917</u>
At 30th September 2021	<u>4,676</u>	<u>4,676</u>
9. Creditors: Amounts falling due within one year	2022 £	2021 £
Accruals	960	500
	<u>960</u>	<u>500</u>

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2022****10. Net incoming resources for the year****This is stated after charging:**

	2022	2021
	£	£
Depreciation	2759	2759
Audit & Accountancy Fees	960	500

11. Analysis of Net Assets Between Funds

				2022	2021
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	1,917	-	-	1,917	4,676
Current Assets	126,251	-	-	126,251	195,555
Current Liabilities	960	-	-	960	500
<u>Net Assets at 30th September 2022</u>	<u>127,208</u>	<u>-</u>	<u>-</u>	<u>127,208</u>	<u>199,731</u>

12. Movements in Funds

	Incoming Resources	Outgoing Resources	Transfer	At 31 July 2022	At 31 July 2021
	£	£	£	£	£
<u>Restricted Funds:</u>	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
<u>Unrestricted Funds:</u>					
General Funds	116,688	189,211	-	127,208	199,731
Total Unrestricted Funds	<u>116,688</u>	<u>189,211</u>	<u>-</u>	<u>127,208</u>	<u>199,731</u>
<u>Total Funds</u>	<u>116,688</u>	<u>189,211</u>	<u>-</u>	<u>127,208</u>	<u>199,731</u>

ROA Christian Prayer Ministries Ltd**Income and Expenditure Account for the year ended 30th September 2022**

			2022	2021
	£	£	£	£
Income			116,688	102,119
LESS OVERHEADS				
Premises Costs				
Hire of Hall/Office Rent	6,200		5,700	5,700
		6,200		
Administration				
Salary	39,703		10,800	
Office expense	5,177		4,264	
Self Storage Costs & Insurance	-		-	
		44,880		15,064
Bank Charges				
Bank charges	-		90	90
Ministry				
Evangelism and Donations	37,148		29,052	
Events, Seminars & Conferences	36,179		28,445	
Printing & Stationery	862		733	
Mission	26,001		16,519	
		100,190		74,749
Professional Fees				
Audit & Accountancy Fees	960		500	500
		960		
Support Costs				
Travel Expenses	19,117		13,452	
Accommodation	15,105		12,584	
Depreciation	2,759		2,759	
		36,981		28,795
			189,211	124,898
Surplus/Deficit for the year			- 72,523	- 22,779
Surplus brought forward			199,731	222,510
Surplus carried forward			127,208	199,731

This page does not form part of the statutory accounts.

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales - Charity number 1168191

Accounts

Report and Financial Statements

For the year ended 30th September 2021

ROA Christian Prayer Ministries

Charity No: 1168191

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

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Independent Examiner's report	11 to 12
Statement of Financial Activities	13
Balance Sheet	14
Notes forming part of the financial statements	15 to 19

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Income and Expenditure Account	20
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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

The Trustees presents its report and financial statements for the year ended 30th September 2021.

Reference and Administrative information

Charity Name: ROA Christian Prayer Ministries Ltd

Charity Registration Number: 1168191

**Registered Office and
Operational Address:** 23 POPPYFIELD COURT, NORTHAMPTON, NN3 8NG

Directors/Trustees: NICHOLAS KOTEI
JOYCE LARBI
JOSEPH BENTIL

Independent Examiner: Samuel Durojaiye FCPA
Samuelson and Co UK Ltd
596 Kingsland Road
Hackney, London
E8 4AH

Bankers : Metro Bank
One Southampton Row
London
WC1B 5HA

ROA Christian Prayer Ministries Ltd
Report of the Trustees for the Year Ended 30th September 2021

Highlights of the achievements and developments during the year ended 30th September 2021

Due to global pandemic the church endured some difficulty in all areas but continued to see growth and progress in areas in and out of the church. The church, still under the leadership of Evangelist Richard Owusu Ansah also continued to engage with the local community.

2021 was a somewhat difficult year for the church as it worked its way through the pandemic dealing with the effects of the pandemic within the community and ensuring the safety and wellbeing of the church.

The pandemic had a huge financial effect on the church as a charity and its members. A significant number of church members suffered job losses. This affected also had a domino effect on the church financially and its day to day management.

As always, the church continued to strengthen its ties within the community and also its our partnerships with various bible-believing churches and organisations across London and overseas to organise online conferences to empower and equip the youth and also create awareness and address issues affecting our local communities and nations.

This year the church continued conferences on wellbeing and mental health. Young people from various backgrounds were encouraged to learn new life skills and also given the opportunity showcase to showcase their talents and inspire other young people to develop and sharpen their God given talents and skills.

Evangelist Richard Owusu-Ansah along with Pastor Seth Amoateng from USA and Rev. Charles Ayarkwah from Ghana led a revival/conference in the year. Feedback from attendants highlighted and praised the educational and faith standpoint shared was appreciated the most.

The church is glad to be able to be continuing to fellowship together once again and looks forward to progressive growth and to support initiatives which help build and improve the local community and the church.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

Our Aims and Objectives

Purpose and Aims

Our Charity's purposes as set out in the objects contained in the Declaration of Trust are :

- a. To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lecture, public celebration of Religious festivals, producing and/ or distributing literature on Christianity to enlighten others about the Christian Religion.
- b. Such Charitable purposes for public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The strategies we used to meet these objectives included:

1. Holding bible lectures and worship services for the public on Saturday in which themes on Christianity are discussed .
2. Provision of Special Events such as inviting Prophet Charles Ayarkwa from Ghana, in order to educate our followers from another aspect of Christianity.
3. Providing an Evangelism Outreach to preach the gospel to strengthen the religious faith to the community.
4. Provision of Pastoral Care for Congregants and other members of the community

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

Who used and benefited from our Services

All our charitable activities focus on spreading Christianity, helping the society, the general public and the human race to live more harmoniously with each other.

By spreading Christianity, we organise religious festivals to help unite people from different background in the society. All members of the society are equally welcome to access the benefits of the services/activities of the organisation.

Financial Review

The organisation successfully raised a total income of £77,788 during the period which was remarkable in the current climate. Effort would be made to improve this in the accounting period.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations, Offering, Tithe and Gifts from congregants through the offering basket passed during Church services and through bank standing orders.

Investment Policy

The Charity has cash that are set out in the Charity balance sheets. The objective of the investment policy is to invest in cash at banks where the capital is protected. Bank interest income was not achieved in the period. The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2021 was £124889 and therefore the targeted reserves should be between £31,222 and £62444 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. This general reserve policy was met.

Plans for Future Periods

The Charity's plans are to continue the activities outlined above in the forthcoming years and put effort in place to improve the funding arrangements.

Structure, Governance and Management

Governing Document

The Organisation is a charitable organisation constituted under a Constitution dated 25th June 2020 and registered as a charity on 12th July 2020. The charity was established under a Constitution which established the objects and powers of the charity and is governed under its terms. In the event of the Charity wound up members are required to so decide by three-quarters majority.

Recruitment and Appointment of Trustees

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the Declaration of Trust the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All trustees except the Senior Pastor give their time voluntarily and receive no benefits from the charity.

Due to the nature of Church work, trustees appointed have been so selected on the basis of their faith, strength of Character, skills set in the area of business management and growth and commitment to the vision of the charity.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity having been friends of the Church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the Church in order to understand the offerings of the Church and its market. Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Executive or Senior Pastor of the Charity and cover:

The Obligations of Trustees

The Main documents which set out the operational framework for the charity including the Declaration of Trust

Resourcing and the current financial position as set out in the latest published accounts

Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which ROA Christian Prayer Ministries Ltd is exposed to and has established controls and actions to mitigate them. Each year, risk assessments take place at our office and are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which volunteers staff and assets of ROA Christian Prayer Ministries Ltd are exposed. Competence based training for Volunteers employers liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks. Furthermore a risk register is to be established and update at least annually.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

Organisation

ROA Christian Prayer Ministries Ltd is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. The Board also ensures that a number of other criteria are met. The Board are assisted by Departmental leaders. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Senior Pastor who is also the Chief Executive. He is assisted by volunteers.

Responsibilities of the Trustees

Charity law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and :

- Select suitable accounting policies and then apply them consistently;

- Make judgements and estimates that are reasonable and prudent

- Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charity Act of 2011. The Trustees 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.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2021

Members of the Board of Trustees

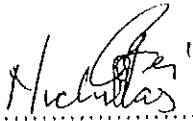
Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by order of the trustees and signed on their behalf by:

Nicholas Kotei
Director/Trustee


.....

ROA Christian Prayer Ministries Ltd

Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd for the year ended 30th September 2021

I report on the accounts of the charity for the year ended 30th September 2021, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the organisation) are responsible for the preparation of

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Certified Public Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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 statement below.

ROA Christian Prayer Ministries Ltd

**Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd
for the year ended 30th September 2021**

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 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Samuel Durojaiye FCPA
Samuelson & Co
Certified Public Accountants
596 Kingsland road
Hackney, London
E8 4AH

ROA Christian Prayer Ministries Ltd**Statement of Financial Activities (including Income and Expenditure Account)****for the year ended 30th September 2021**

		2021		2021	2020
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<u>Incoming resources</u>					
<u>Incoming resources from generated funds:</u>					
Voluntary Income: Donations - by members	2	77,788	-	77,788	65,597
Other income - Gift Aid	2	24,331	-	24,331	-
<u>Total incoming resources</u>		102,119	-	102,119	65,597
<u>Resources expended</u>					
<u>Cost of generating funds</u>					
Costs of generating voluntary income	3	55,505	-	55,505	38,154
Charity activities	4	74,749	-	74,749	4,401
Governance Costs	5	500	-	500	500
<u>Total resources expended</u>		130,754	-	130,754	43,055
<u>Net Incoming resources before other recognised gains</u>		- 28,635	-	- 28,635	22,542
<u>Net movement in funds</u>		- 28,635	-	- 28,635	22,542
<u>Reconciliation of Funds</u>					
Total funds brought forward		222,510	-	222,510	199,968
<u>Total funds carried forward</u>		193,875	-	193,875	222,510

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

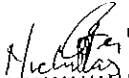
The notes on Pages 12 to 17 form part of these Accounts.

ROA Christian Prayer Ministries Ltd
Balance Sheet as at 30th September 2021

	Notes	2021 £	2020 £
<u>Fixed assets</u>			
<u>Tangible assets</u>	8	4,676	237,435
<u>Currents assets</u>			
Cash at bank and in hand		195,555	22,614
		<u>195,555</u>	<u>22,614</u>
<u>Creditors: Amounts falling due within one year</u>	9	500	37,539
<u>Net Current Assets</u>		195,055	- 14,925
<u>Total Assets less current liabilities:</u>		<u>199,731</u>	<u>222,510</u>
<u>Creditors: Amounts falling due more than one year</u>			
<u>Total net assets (liabilities)</u>		<u>199,731</u>	<u>222,510</u>
<u>Funds</u>			
Unrestricted Funds		199,731	222,510
<u>Total funds</u>		<u>199,731</u>	<u>222,510</u>

Approved by the Board of Trustees on the 22nd June 2022 and signed on its behalf by:

Nicholas Kotei
 Director/Trustee



 Nicholas Kotei

The notes on pages 12 to 17 form part of these financial statements.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the proceeding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by inclusion of fixed assets investments at market value, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2021

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Notes 3-5.

(e) Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities if any.

2. Donations

	Unrestricted	Restricted	2021	2020
			Total	Total
	£	£	£	£
Donations - by members	77,788	-	77,788	65,597
Gift Aid income	24,331	-	24,331	-
	102,119	-	102,119	65,597

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2021

3. Costs of Generating Voluntary Income

	Basis of Allocation	Church Work	Support Cost	Governance	2021	2020
Bank Charges	Direct	90	-	-	90	20
Administration	Direct	20,920	-	-	20,920	12,395
Support Costs	Direct	-	28,795	-	28,795	21,687
Premises	Direct	5,700	-	-	5,700	5,700
		21,010	28,795	-	55,505	39,802

4. Charitable Activities

Ministry	Direct	74,749	-	-	74,749	18,161
		74,749	-	-	74,749	18,161

5. Governance Cost

Professional Fees	Direct	-	-	500	500	1,000
		-	-	500	500	1,000

Total Resources

<u>Expended</u>		95,759	28,795	500	130,754	58,963
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6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Senior Pastor received any remuneration during the year.

7. Taxation

As a charity, ROA Christian Prayer Ministries Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2021

8. Tangible Fixed Assets

	Land & Buildings	Equipment Fixtures & Fittings	2021 Total
	£	£	£
Cost			
At 1st October 2020	230,000	13,793	3,822
Disposal	230,000	-	-
At 30th September 2021	<u>-</u>	<u>13,793</u>	<u>13,793</u>
Depreciation			
At 1st October 2020	-	6,358	6,358
Charge for the year	-	2,759	2,759
At 30th September 2021	<u>-</u>	<u>9,117</u>	<u>9,117</u>
Net Book Value			
<u>At 30th September 2021</u>	<u>-</u>	<u>4,676</u>	<u>4,676</u>
<u>At 30th September 2020</u>	<u>230,000</u>	<u>7,435</u>	<u>237,435</u>

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	500	500
Building Fund Loan	-	37,039
	<u>500</u>	<u>37,539</u>

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2021

10. Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	2759	2759
Audit & Accountancy Fees	500	1000

11. Analysis of Net Assets Between Funds

				2021	2020
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	4,676	-	-	4,676	237,435
Current Assets	195,555	-	-	195,555	22,614
Current Liabilities	500	-	-	500	37,539
Net Assets at 30th September 2021	199,731	-	-	199,731	222,510

12. Movements in Funds

	Incoming Resources [Inc Gains]	Outgoing Resources	Transfer	At 31 July 2021	At 31 July 2020
	£	£	£	£	£
Restricted Funds:	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds:					
General Funds	102,119	130,754	-	199,731	199,968
Total Unrestricted Funds	102,119	130,754	-	199,731	199,968
Total Funds	102,119	130,754	-	199,731	199,968

ROA Christian Prayer Ministries Ltd**Income and Expenditure Account for the year ended 30th September 2021**

			2021		2020
	£	£	£		£
Income			102,119		65,597
<u>LESS OVERHEADS</u>					
<u>Premises Costs</u>					
Hire of Hall/Office Rent	5,700		5,700	5,700	
		5,700			
<u>Administration</u>					
Salary	10,800		10,800		
Office expense	4,265		1,104		
Self Storage Costs & Insurance	-		-		
		15,065		11,904	
<u>Bank Charges</u>					
Bank charges	90		-	-	
		90			
<u>Ministry</u>					
Evangelism and Donations	29,052		3,309		
Events, Seminars & Conferences	28,445		-		
Printing & Stationery	733		624		
Mission	16,519		468		
		74,749		4,401	
<u>Professional Fees</u>					
Audit & Accountancy Fees	500		500	500	
		500			
<u>Support Costs</u>					
Travel Expenses	13,452		6,330		
Accommodation	12,584		9,661		
Depreciation	2,759		2,759		
Surveyor's cost	-		1,800		
Equipment hire	-		-		
		28,795		20,550	
			124,899		43,055
Surplus/Deficit for the year			22,780		22,614
Surplus brought forward			222,510		199,896
Surplus carried forward			199,731		222,510

This page does not form part of the statutory accounts.

ROA CHRISTIAN PRAYER MINISTRIES LIMITED

England & Wales - Charity number 1168191

Accounts

Report and Financial Statements

For the year ended 30th September 2020

ROA Christian Prayer Ministries

Charity No: 1168191

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

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Statement of Financial Activities	13
Balance Sheet	14
Notes forming part of the financial statements	15 to 19

The following page does not form part of the Statutory Accounts

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ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

The Trustees presents its report and financial statements for the year ended 30th September 2020.

Reference and Administrative information

Charity Name: ROA Christian Prayer Ministries Ltd

Charity Registration Number: 1168191

Registered Office and

Operational Address: 23 POPPYFIELD COURT, NORTHAMPTON, NN3 8NG

Directors/Trustees: NICHOLAS KOTEI
JOYCE LARBI
JOSEPH BENTIL

Independent Examiner: Samuel Durojaiye FCPA
Samuelson and Co
596 Kingsland Road
Hackney, London
E8 4AH

Bankers : Metro Bank
One Southampton Row
London
WC1B 5HA

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Highlights of the achievements and developments during the year ended 30th September 2020

The church continued to see growth and make tangible progress in all facets within and outside of the church in the last quarter of 2019. The church, still under the leadership of Evangelist Richard Owusu Ansah also continued engagement with the local community.

The last quarter of the year 2019, ROA Prayer Ministry made a significant investment by purchasing a church building in Dartford, Kent. This was an enormous achievement for the church; taking into consideration the church is still quite young. This achievement is a testament to the commitment of the members and the leadership of the church.

Though 2019 ended on a high, 2020 was a particularly difficult year for the church in almost every department. Having purchased a church and not being able to utilise it due to the pandemic, the church services had to be relocated to an online platform, adjusting to the new way of having service and maintaining services online was a new form of challenge. Dealing with the effects of the pandemic within the community and ensuring the safety and wellbeing of the church was a priority.

The pandemic had a huge financial effect on the church as a charity and its members. A significant number of church members suffered job losses. This in turn had a domino effect on the church financially and its day to day management.

During the peak of the pandemic, a significant number of people from the church represented ROA in volunteering in their local communities and to where help was needed. They also regularly supported with distributing groceries and essential needs for the elderly and less fortunate.

Even during the pandemic the church continued to strengthen its ties within the community and also its partnerships with various bible-believing churches and organisations across London and overseas to organise online conferences to empower and equip the youth and also create awareness along with addressing issues affecting our local communities and nations.

These online conferences also focused on mental health and wellbeing. Young people from various backgrounds were encouraged to learn new life skills and given the opportunity to showcase their talents and inspire other young people to develop and sharpen their God given talents and skills.

Evangelist Richard Owusu-Ansah also delivered an inspiring sermon on the discipleship and the rewarding aspect of being diligent in learning and serving with all resources. Feedback from attendants highlighted and praised the educational and faith standpoint shared, which was appreciated the most.

Once the government guidelines allowed believers to return back to the church. The church was glad to be able to fellowship together once again in our own place. Although we moved on from worshipping at the United Reform Church, we still maintained good working relationship and continue to support all initiative, which helped build and improve the local community.

Under the leadership of the Evangelist Richard Owusu Ansah the church is looking forward to returning to a normal life as what it once was and continuing to make an impact on the young people, who are the future of our tomorrow.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Our Aims and Objectives

Purpose and Aims

Our Charity's purposes as set out in the objects contained in the Declaration of Trust are :

- a. To advance the Christian Religion for the benefit of the public through the holding of prayer meetings, lecture, public celebration of Religious festivals, producing and/ or distributing literature on Christianity to enlighten others about the Christian Religion.

- b. Such Charitable purposes for public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim , objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

Our main objectives for the year continued to be the advancement of the Christian religion and the relieve of poverty and sickness. The strategies we used to meet these objectives included:

1. Holding bible lectures and worship services for the public on Saturday in which themes on Christianity are discussed .

2. Provision of Special Events such as inviting Prophet Charles Ayarkwa from Ghana, in order to educate our followers from another aspect of Christianity.

3. Providing an Evangelism Outreach to preach the gospel to strengthen the religious faith to the community.

4. Provision of Pastoral Care for Congregants and other members of the community

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

Who used and benefited from our Services

All our charitable activities focus on spreading Christianity, helping the society, the general public and the human race to live more harmoniously with each other.

By spreading Christianity, we organise religious festivals to help unite people from different background in the society. All members of the society are equally welcome to access the benefits of the services/activities of the organisation.

Financial Review

The organisation successfully raised a total income of £ 65,597 during the period which remarkable, particularly in the climate of Coronavirus pandemic. Effort would be made to improve this in the accounting period.

Principal Funding Sources

The principal funding sources for the charity are currently by way of Donations, Offering, Tithe and Gifts from congregants through the offering basket passed during Church services and through bank standing orders.

Investment Policy

The Charity has cash that are set out in the Charity balance sheets. The objective of the investment policy is to invest in cash at banks where the capital is protected. Bank interest income was not achieved in the period . The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

The expenditure for 2020 was £43,055 and therefore the targeted reserves should be between £10,764 and £21,528 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. This general reserve policy was met.

Plans for Future Periods

The Charity's plans are to continue the activities outlined above in the forthcoming years and put effort in place to improve the funding arrangements.

Structure, Governance and Management

Governing Document

The Organisation is a charitable organisation constituted under a Constitution dated 25th June 2019 and registered as a charity on 12th July 2019. The charity was established under a Constitution which established the objects and powers of the charity and is governed under its terms. In the event of the Charity wound up members are required to so decide by three-quarters majority.

Recruitment and Appointment of Trustees

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the Declaration of Trust the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All trustees except the Senior Pastor give their time voluntarily and receive no benefits from the charity.

Due to the nature of Church work, trustees appointed have been so selected on the basis of their faith, strength of Character, skills set in the area of business management and growth and commitment to the vision of the charity.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity having been friends of the Church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the Church in order to understand the offerings of the Church and its market. Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Executive or Senior Pastor of the Charity and cover:

- 7 The Obligations of Trustees
- 7 The Main documents which set out the operational framework for the charity including the Declaration of Trust
- 7 Resourcing and the current financial position as set out in the latest published accounts
- 7 Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which ROA Christian Prayer Ministries Ltd is exposed to and has established controls and actions to mitigate them. Each year, risk assessments take place at our office and are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which volunteers staff and assets of ROA Christian Prayer Ministries Ltd are exposed. Competence based training for Volunteers employers liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks. Furthermore a risk register is to be established and update at least annually.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Organisation

ROA Christian Prayer Ministries Ltd is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. The Board also ensures that a number of other criteria are met. The Board are assisted by Departmental leaders. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Senior Pastor who is also the Chief Executive. He is assisted by volunteers.

Responsibilities of the Trustees

Charity law 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 charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and :

- ⌋ Select suitable accounting policies and then apply them consistently;
- ⌋ Make judgements and estimates that are reasonable and prudent
- ⌋ Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charity Act of 2011. The Trustees 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.

ROA Christian Prayer Ministries Ltd

Report of the Trustees for the Year Ended 30th September 2020

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by order of the trustees and signed on their behalf by:

Nicholas Kotei
Director/Trustee



ROA Christian Prayer Ministries Ltd

Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd for the year ended 30th September 2020

I report on the accounts of the charity for the year ended 30th September 2020, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the organisation) are responsible for the preparation of

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Certified Public Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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 statement below.

ROA Christian Prayer Ministries Ltd

**Independent Examiners Report to the Trustees of ROA Christian Prayer Ministries Ltd
for the year ended 30th September 2020**

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 386 of the Companies Act 2006; and

↳ to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Samuel Durojaiye FCPA
Samuelson & Co
Certified Public Accountants
596 Kingsland road
Hackney, London
E8 4AH

ROA Christian Prayer Ministries Ltd**Statement of Financial Activities (including Income and Expenditure Account)****for the year ended 30th September 2020**

		2020		2020	2019
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<u>Incoming resources</u>					
<u>Incoming resources from generated funds:</u>					
Voluntary Income: Donations - by members	2	65,597	-	65,597	96,702
Other income - Gift Aid	2	-	-	-	45,917
<u>Total incoming resources</u>		65,597	-	65,597	142,619
<u>Resources expended</u>					
<u>Cost of generating funds</u>					
Costs of generating voluntary income	3	38,154	-	38,154	39,802
Charity activities	4	4,401	-	4,401	18,161
Governance Costs	5	500	-	500	1,000
<u>Total resources expended</u>		43,055	-	43,055	58,963
<u>Net Incoming resources before other recognised gains</u>		22,542	-	22,542	83,656
<u>Net movement in funds</u>		22,542	-	22,542	83,656
<u>Reconciliation of Funds</u>					
Total funds brought forward		199,968	-	199,968	116,312
<u>Total funds carried forward</u>		222,510	-	222,510	199,968

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.


The notes on Pages 12 to 17 form part of these Accounts.

ROA Christian Prayer Ministries Ltd
Balance Sheet as at 30th September 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8	237,435	9,835
Currents assets			
Cash at bank and in hand		22,614	214,665
		22,614	214,665
Creditors: Amounts falling due within one year	9	37,539	24,532
Net Current Assets		- 14,925	190,133
Total Assets less current liabilities:		222,510	199,968
Creditors: Amounts falling due more than one year			-
Total net assets (liabilities)		222,510	199,968
Funds			
Unrestricted Funds		222,510	199,968
Total funds		222,510	199,968

Approved by the Board of Trustees on the 23rd June 2021 and signed on its behalf by:

Nicholas Kotei
Director/Trustee



The notes on pages 12 to 17 form part of these financial statements.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2020

I. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the proceeding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by inclusion of fixed assets investments at market value, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2020

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Notes 3-5.

(e) Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

Investments held as fixed assets are revalued at mid market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities if any.

2. Donations

	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
			£	£
Donations - by members	65,597	-	65,597	96,702
Gift Aid income	-	-	-	45,917
	65,597	-	65,597	142,619

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2020

3. Costs of Generating Voluntary Income

	Basis of Allocation	Church Work	Support Cost	Governance	2020	2019
Bank Charges	Direct	-	-	-	-	20
Administration	Direct	11,904	-	-	11,904	12,395
Support Costs	Direct	-	20,550	-	20,550	21,687
Premises	Direct	5,700	-	-	5,700	5,700
		11,904	20,550	-	38,154	39,802

4. Charitable Activities

Ministry	Direct	4,401	-	-	4,401	18,161
		4,401	-	-	4,401	18,161

5. Governance Cost

Professional Fees	Direct	-	-	500	500	1,000
		-	-	500	500	1,000

Total Resources

Expended

		16,305	20,550	500	43,055	58,963
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6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors apart from the Senior Pastor received any remuneration during the year.

7. Taxation

As a charity, ROA Christian Prayer Ministries Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have risen in the Charity.

ROA Christian Prayer Ministries Ltd

Notes forming part of the financial statements for the year ended 30th September 2020

8. Tangible Fixed Assets

	Land & Buildings	Equipment Fixtures & Fittings	2020 Total
	£	£	£
<u>Cost</u>			
At 1st October 2019		13,434	3,822
Additions	230,000	359	359
At 30th September 2020	<u>230,000</u>	<u>13,793</u>	<u>243,793</u>
<u>Depreciation</u>			
At 1st October 2019	-	3,599	3,599
Charge for the year		2,759	2,759
At 30th September 2020	<u>-</u>	<u>6,358</u>	<u>6,358</u>
<u>Net Book Value</u>			
<u>At 30th September 2020</u>	<u>230,000</u>	<u>7,435</u>	<u>237,435</u>
<u>At 30th September 2019</u>	<u>-</u>	<u>9,835</u>	<u>9,835</u>

9. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Accruals	500	500
Building Fund Loan	37,039	-
	<u>37,539</u>	<u>500</u>

ROA Christian Prayer Ministries Ltd**Notes forming part of the financial statements for the year ended 30th September 2020****10. Net incoming resources for the year****This is stated after charging:**

	2020	2019
	£	£
Depreciation	2759	2759
Audit & Accountancy Fees	500	1000

11. Analysis of Net Assets Between Funds

				2020	2019
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	237,435	-	-	237,435	9,835
Current Assets	22,614	-	-	22,614	214,665
Current Liabilities	37,539	-	-	37,539	24,532
<u>Net Assets at 30th September 2020</u>	222,510	-	-	222,510	199,968

12. Movements in Funds

	Incoming Resources [Inc Gains]	Outgoing Resources	Transfer	At 31 July 2020	At 31 July 2019
	£	£	£	£	£
<u>Restricted Funds:</u>	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
<u>Unrestricted Funds:</u>					
General Funds	65,597	43,055	-	222,510	199,968
Total Unrestricted Funds	65,597	43,055	-	222,510	199,968
<u>Total Funds</u>	65,597	43,055	-	222,510	199,968

ROA Christian Prayer Ministries Ltd**Income and Expenditure Account for the year ended 30th September 2020**

			2020		2019
	£	£	£		£
Income			65,597		142,619
<u>LESS OVERHEADS</u>					
<u>Premises Costs</u>					
Hire of Hall/Office Rent	5,700		5,700		
		5,700		5,700	
<u>Administration</u>					
Salary	10,800		11,099		
Office expense	1,104		384		
Self Storage Costs & Insurance	-		912		
		11,904		12,395	
<u>Bank Charges</u>					
Bank charges	-		20		
		-		20	
<u>Ministry</u>					
Evangelism and Donations	3,309		4,800		
Events, Seminars & Conferences	-		12,893		
Printing & Stationery	624		-		
Mission	468		468		
		4,401		18,161	
<u>Professional Fees</u>					
Audit & Accountancy Fees	500		1,000		
		500		1,000	
<u>Support Costs</u>					
Travel Expenses	6,330		8,906		
Accommodation	9,661		9,600		
Depreciation	2,759		2,759		
Surveyor's cost	1,800				
Equipment hire	-		494		
		20,550		21,759	
			43,055		59,035
Surplus/Deficit for the year			22,614		83,584
Surplus brought forward			199,896		116,312
Surplus carried forward			222,510		199,896

This page does not form part of the statutory accounts.