

POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales · Charity number 1184228

Details

Status Registered

Legal form CIO

Registered 2019-07-03

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

Contact

Address 18 Methuen Close
Edgware
Middlesex
HA8 6HA

Phone 07956253164

Email a.assah@sky.com

Activities

Objects: "TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT THROUGH THE PROVISION OF FACILITIES FOR PUBLIC WORSHIP, PRAYER AND EVANGELISM, PRIMARILY IN EAST LONDON, AND THEREAFTER FURTHER AFIELD."

Activities: Community work, preaching, helping homeless people, fund raising to support the local community, counselling.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Kent
- Newham
- Redbridge
- Tower Hamlets
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,832	£3,368	-	-
2023-12-31	£4,956	£719	-	-
2022-12-31	£5,478	£3,024	-	-
2021-12-31	£5,002	£2,440	-	-
2020-12-31	£3,845	£4,014	-	-

Trustees

Name	Role	Appointed
Irene T Assah		2022-10-20
Sylvia Diana Mensah Ampofo		2025-07-08

POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales - Charity number 1184228

Accounts

Registered Charity Number **1184228**

POSITIVE GOSPEL INTERNATIONAL CHURCH

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

POSITIVE GOSPEL INTERNATIONAL CHURCH
Annual Trustees Report and Financial Statements

Year Ended 31 DECEMBER 2024

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POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:

Rev. Williams Essien
Miss Irene T Ansah

Charity number: 1184228

Accountants:

Jacob Manu & Co
64 Broadway
Stratford
London
E15 1NT

Registered Office:

18 Methuen Close
EDGWARE
Middlesex
HA8 6HA

POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228

The Trustees present the financial statements of POSITIVE GOSPEL INTERNATIONAL CHURCH for the year ended 31 DECEMBER 2024. The Trustees are also directors for the Companies Act. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the charity's Annual Report and Financial Statements. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and governing document

The Church is a charitable organisation. The objects and powers of the church were established in its governing documents, the constitution. The trustees are responsible for arranging and organising Annual General Meetings (AGM).

Appointment

The Trustees are appointed in accordance with the rules set out in the constitution and as per the charity's governing document.

Induction and Training

The existing Trustees are familiar with the practical work of the church. Any new trustees would undergo orientation to inform them of their legal obligation under charity, the content of governing documents, the decision-making processes, the objectives and strategies and recent financial performance.

The Trustees and all those involved in the running of the charity, including volunteers, are always encouraged to acquire or refresh the necessary skills required to achieve the objectives of the charity.

Organisation

The Trustees is responsible for the overall strategy and direction of the charity and meet at least twice a month. The Trustees give their time on a voluntary and unpaid basis.

POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228

Risk Management

The Trustees carry out continuous assessments to prioritise the church's risk and to strengthen our resilience. The Trustees have examined the principal areas of church operations and have considered the major risks that could arise in these areas. In the opinion of the Trustees, the church has appropriate policies and procedures in place, which provide reasonable assurance that the risks identified by them are mitigated to an acceptable level. Major risks, for this purpose, are those that may have a significant effect on:

- Quality and suitability of programmes;
- Achievement of the programme's aims and objectives;
- Availability of competent volunteers to manage the programmes;
- Availability of funding for the programmes.

The interest of the Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

OBJECTIVE, AIMS AND PRINCIPAL ACTIVITIES

The church was set up to among others, advance the Christian faith in accordance with the general principles and doctrines of Christ Jesus. The principal activities of the church include:

1. The propagation of the Gospel of Jesus Christ and the Word of God, that people may be evangelised and believers may be conformed to the teachings of the Lord Jesus Christ.
2. To regularly assemble members of the church for fellowship.
3. To strengthen the family units so that the home life of each member is biblically healthy and fruitful.
4. To involve every member in the activities of the church and in the ministry of the Holy Spirit throughout the Body of Christ.
5. To engage in charitable activities for not only the members of the church but the community at large who are in need of any help which the charity can give, regardless of race, colour or religious affiliation.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

Delivering Public Benefit

The charity carries out various activities in pursuance of its charitable aims. The Trustees are pleased to be able to report on another varied and wide range of activities and events that have taken place throughout the financial year. Due to the Covid-19 pandemic and to keep members/congregants and staff safe and healthy as possible, as we exercise our faith, church fellowship, services and other programmes were conducted online and via Zoom and Call conference app.

The Trustees consider the following activities summarised below provide benefit to members of the church, non-members and the local and wider community of London and the United Kingdom.

The Church continues to effectively demonstrate that the church is both relevant and vital for wider society. Our unceasing passion is to honour God with our lives and be a blessing to humanity with our different gifts.

Teaching/lectures

We continue to promote Bible study and religious teachings and practices. Approximately 10 hours of lectures are delivered weekly to enhance spiritual growth, development and good morals as a person and in the community. For the year in review most teachings, preaching, counselling were done via Zoom, due to the Coronavirus pandemic.

A Call to Prayer – Prayer Initiative

The church holds a weekly prayer initiative (Via Zoom) through the Welfare and Intercessory Ministry to facilitate effective, fervent and specific prayers for individuals, families, our communities, government and the international community. A Prayer line is active in this Ministry to ensure there are people dedicated to praying at set times.

Outreach Events/Programmes -

It remains as part of our mission - Our Mission and Evangelism Team goes out regularly to evangelise and win souls in a variety of locations across London, including shopping centres and streets. The church continues to reach further in the fulfilment of its divine mandate in touching many lives across nations.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

FUTURE DEVELOPMENTS/PLANS FOR THE FUTURE

Our theme is “THE GREATER HARVEST”; I will make you exceedingly fruitful and “I will make nations of you and kings shall come from you” – Genesis 17:7. This is in furtherance of our Mandate of the Gospel – The Great Commission. This is our guiding vision.

A summary of the result of the church activities during the period is given in the Statement of Financial Activities on page 9. The charity's total income amounted to £5,832 from regular Sunday offerings. It remains the charity's number one priority to obtain a permanent place of worship, either through a longer-term rental contract or an outright purchase with a mortgage. The size of the present church premises creates the availability of bigger rooms for children and young people's activities, children's Sunday school programs, and other activities in pursuance of its charitable aims.

VOLUNTEERS

The church thrives on the energy and willingness of its volunteers who continue to engage with enthusiasm and commitment to the vision and work of the church. They are central to the ethos and operations of the Charity. They donate their time, expertise, and equipment to implement programmes and to provide other services. The church is very grateful for this generosity. The financial value of this generosity has neither been calculated nor included in the financial statements because it is difficult to quantify these in monetary terms. We continue to see an increase in more people giving their time for the work of God which is very encouraging and motivating to the leadership of the Church.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

FINANCIAL REVIEW

Total resources expended in the year include a total cost of £3,368, which is also the direct charitable costs. The Trustees approve the governance costs. The total funds generated during the year were £5,832, all of which were unrestricted.

RESERVES POLICY

The church will maintain unrestricted funds, which are the free reserves of the charity, at a level of at least twelve months of committed expenditure, excluding direct charitable costs and other costs. Excess unrestricted funds, represented by liquid assets, will be used to meet recurrent operational costs, except where the Trustees consider that the funds should be retained for possible future projects.

GRANT-MAKING POLICY

The Trustees make grants as an effective means of delivering support and assistance to other programmes that align with the church's objectives; during the year under consideration, no grants were made.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year, which give an accurate and fair view of the state of affairs of the charity at the year-end of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the Financial Statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in service

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Jacob Manu & Co have expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forthcoming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the company's Independent Examiners are unaware, and
- b) They have taken all the steps they should have taken as Trustees to make themselves aware of any relevant information and to establish that the company's Independent Examiners are aware of that information.

By order of the Board of Trustees,

.....
Williams Essien
Trustee

Date: ...16.....Day of December 2025

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

We have examined the financial statements on pages 9 to 14 for the year ended 31 DECEMBER 2024 which comprises the statement of financial activities and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and auditors

The Trustees, some of which are also the directors, have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.
- 4.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
Registered Charity Number 1184228**

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

.....

Date: 16 Day of....December.....2025

Jacob Manu & Co

Chartered Certified Accountants

64 Broadway, Stratford, London, E15 1NT

**POSITIVE GOSPEL INTERNATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	2024 Total	2023 Total
	£	£	£
INCOMING RESOURCES			
<i>Voluntary income</i>			
Donations	5,832	5,832	4,956
<i>Activities for Generating Funds</i>			
Special fundraising	-	-	-
<i>Other incoming resources</i>			
Gift Aids			
Grant-			
Total incoming resources	<u>5,832</u>	<u>5,832</u>	<u>4,956</u>
RESOURCES EXPENDED			
<i>Charitable activities:</i>			
(Costs of activities in furtherance of the objects of the charity)			
Direct costs	3008	3008	719
Governance costs	360	360	0
Total resources expended	<u>3,368</u>	<u>3,368</u>	<u>719</u>
Net movement in funds for the period	2,464	2,464	4,237
Balance brought forward	<u>9,084</u>	<u>9,084</u>	<u>4,847</u>
	<u>11,548</u>	<u>11,548</u>	<u>9,084</u>
Total Funds as at 31 DECEMBER 2024	11,548	11,548	9,084

All of the above results are derived from continuing activities. All gains and losses recognized in the period are included in the above.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Principal accounting policies

The following accounting policies have been applied in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005), Companies Act 2006 and applicable Accounting Standards.

Funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. There are no restricted funds.

Incoming resources

Voluntary income, comprising donations in the form of regular offerings and tithes, provides core funding. This is recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contributions made by volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as liability is incurred. Charitable income and expenditure is allocated to the respective activities and any shortfall is funded from unrestricted funds.

Resources expended - continued

Direct costs comprise those costs incurred by the charity in the delivery of its activities. 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 legal requirements of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Emoluments to the Trustees

No emoluments were paid to the Trustees. The Trustees, however, are reimbursed for expenses incurred by them in the course of their duties.

3. Employee information

The average number of employees during the period under review is nil.

4. Voluntary income

	2024	2023
	Unrestricted	Unrestricted
	Fund	Fund
	£	£
Donations	5,832	4,956

5. Governance costs

The governance costs of the charity consisted of the following costs:

	2024	2023
	£	£
Professional fees	360	0

6. Net incoming resources

The net incoming resources are stated after charging the following costs:

Depreciation	£0
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POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales - Charity number 1184228

Accounts

Registered Charity Number **1184228**

POSITIVE GOSPEL INTERNATIONAL CHURCH

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

POSITIVE GOSPEL INTERNATIONAL CHURCH
Annual Trustees Report and Financial Statements

Year Ended 31 DECEMBER 2023

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POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:

Rev. Williams Essien
Miss Irene T Ansah

Charity number: 1184228

Accountants:

Jacob Manu & Co
1 Mark Street
Stratford
London
E15 4GY

Registered Office:

18 Methuen Close
EDGWARE
Middlesex
HA8 6HA

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228**

The Trustees present the financial statements of POSITIVE GOSPEL INTERNATIONAL CHURCH for the year ended 31 DECEMBER 2022. The Trustees are also directors for the Companies Act. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the charity's Annual Report and Financial Statements. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and governing document

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Appointment

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Induction and Training

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Organisation

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POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228

Risk Management

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- Quality and suitability of programmes;
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The interest of the Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

OBJECTIVE, AIMS AND PRINCIPAL ACTIVITIES

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1. The propagation of the Gospel of Jesus Christ and the Word of God, that people may be evangelised and believers may be conformed to the teachings of the Lord Jesus Christ.
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
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ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

Delivering Public Benefit

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
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FUTURE DEVELOPMENTS/PLANS FOR THE FUTURE

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VOLUNTEERS

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**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228**

FINANCIAL REVIEW

Total resources expended in the year include a total cost of £719, which is also the direct charitable costs. The Trustees approve the governance costs. The total funds generated during the year were £4,956, all of which were unrestricted.

RESERVES POLICY

The church will maintain unrestricted funds, which are the free reserves of the charity, at a level of at least twelve months of committed expenditure, excluding direct charitable costs and other costs. Excess unrestricted funds, represented by liquid assets, will be used to meet recurrent operational costs, except where the Trustees consider that the funds should be retained for possible future projects.

GRANT-MAKING POLICY

The Trustees make grants as an effective means of delivering support and assistance to other programmes that align with the church's objectives; during the year under consideration, no grants were made.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year, which give an accurate and fair view of the state of affairs of the charity at the year-end of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the Financial Statements.
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The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Jacob Manu & Co have expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forthcoming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the company's Independent Examiners are unaware, and
- b) They have taken all the steps they should have taken as Trustees to make themselves aware of any relevant information and to establish that the company's Independent Examiners are aware of that information.

By order of the Board of Trustees,

.....
Williams Essien
Trustee

Date: ...26.....Day of August 2025

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228**

We have examined the financial statements on pages 9 to 14 for the year ended 31 DECEMBER 2023 which comprises the statement of financial activities and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

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**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
Registered Charity Number 1184228**

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

.....

Date: 26 Day of.....August.....2025

Jacob Manu & Co

Chartered Certified Accountants

1 Mark Street, Stratford, London, E15 4GY

**POSITIVE GOSPEL INTERNATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	2023 Total	2022 Total
	£	£	£
INCOMING RESOURCES			
<i>Voluntary income</i>			
Donations	4,956	4,956	5,475
<i>Activities for Generating Funds</i>			
Special fundraising	-	-	-
<i>Other incoming resources</i>			
Gift Aids			
Grant-			
Total incoming resources	<u>4,956</u>	<u>4,956</u>	<u>5,475</u>
RESOURCES EXPENDED			
<i>Charitable activities:</i>			
(Costs of activities in furtherance of the objects of the charity)			
Direct costs	719	719	2,664
Governance costs	0	0	360
Total resources expended	<u>719</u>	<u>719</u>	<u>3,024</u>
Net movement in funds for the period	<u>4,237</u>	<u>4,237</u>	<u>2,454</u>
Balance brought forward	<u>4,847</u>	<u>4,847</u>	<u>2,393</u>
	<u>9,084</u>	<u>9,084</u>	<u>4,847</u>
Total Funds as at 31 DECEMBER 2023	9,084	9,084	4,847

All of the above results are derived from continuing activities. All gains and losses recognized in the period are included in the above.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Principal accounting policies

The following accounting policies have been applied in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005), Companies Act 2006 and applicable Accounting Standards.

Funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. There are no restricted funds.

Incoming resources

Voluntary income, comprising donations in the form of regular offerings and tithes, provides core funding. This is recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contributions made by volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as liability is incurred. Charitable income and expenditure is allocated to the respective activities and any shortfall is funded from unrestricted funds.

Resources expended - continued

Direct costs comprise those costs incurred by the charity in the delivery of its activities. 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 legal requirements of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Emoluments to the Trustees

No emoluments were paid to the Trustees. The Trustees, however, are reimbursed for expenses incurred by them in the course of their duties.

3. Employee information

The average number of employees during the period under review is nil.

4. Voluntary income

	2023	2022
	Unrestricted	Unrestricted
	Fund	Fund
	£	£
Donations	4,956	5,475

5. Governance costs

The governance costs of the charity consisted of the following costs:

	2023	2022
	£	£
Professional fees	0	360

6. Net incoming resources

The net incoming resources are stated after charging the following costs:

Depreciation	£0
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POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales - Charity number 1184228

Accounts

Registered Charity Number **1184228**

POSITIVE GOSPEL INTERNATIONAL CHURCH

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements

Year Ended 31 DECEMBER 2022

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POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:

Rev. Williams Essien
Miss Irene T Ansah

Charity number: 1184228

Accountants:

Jacob Manu & Co
1 Mark Street
Stratford
London
E15 4GY

Registered Office:

18 Methuen Close
EDGWARE
Middlesex
HA8 6HA

POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228

The Trustees present the financial statements of POSITIVE GOSPEL INTERNATIONAL CHURCH for the year ended 31 DECEMBER 2022. The Trustees are also directors for Companies Act purposes. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and Governing document

The Church is a charitable organisation. The objects and powers of the church were established in its governing documents, the constitution. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees are appointed in accordance with the rules set out in the constitution and as per the charity's governing document.

Induction and Training

The existing Trustees are familiar with the practical work of the church. Any new trustees would undergo orientation to inform them of their legal obligation under charity, the content of governing documents, the decision-making processes, the objectives and strategies and recent financial performance.

The Trustees and all involved in the running of the charity, including volunteers are always encouraged to attain/refresh the necessary skills required to achieve the objectives of the church.

Organisation

The Trustees is responsible for the overall strategy and direction of the charity and meet at least twice a month. The Trustees give their time on a voluntary and unpaid basis

POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228

Risk Management

The Trustees carry out continuous assessments to prioritise the church's risk and to strengthen our resilience. The Trustees have examined the principal areas of church operations and have considered the major risks that could arise in these areas. In the opinion of the Trustees, the church has appropriate policies and procedures in place, which provide reasonable assurance that the risks identified by them are mitigated to an acceptable level. Major risks, for this purpose, are those that may have a significant effect on:

- Quality and suitability of programmes;
- Achievement of the programme's aims and objectives;
- Availability of competent volunteers to manage the programmes;
- Availability of funding for the programmes.

The interest of the Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

OBJECTIVE, AIMS AND PRINCIPAL ACTIVITIES

The church was set up to among others, advance the Christian faith in accordance with the general principles and doctrines of Christ Jesus. The principal activities of the church include:

1. The propagation of the Gospel of Jesus Christ and the Word of God, that people may be evangelised and believers may be conformed to the teachings of the Lord Jesus Christ.
2. To regularly assemble members of the church for fellowship.
3. To strengthen the family units so that the home life of each member is biblically healthy and fruitful.
4. To involve every member in the activities of the church and in the ministry of the Holy Spirit throughout the Body of Christ.
5. To engage in charitable activities for not only the members of the church but the community at large who are in need of any help which the charity can give, regardless of race, colour or religious affiliation.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

Delivering Public Benefit

The charity carries out various activities in pursuance of its charitable aims. The Trustees are pleased to be able to report on another varied and wide range of activities and events that have taken place throughout the financial year. Due to the Covid-19 pandemic and to keep members/congregants and staff safe and healthy as possible, as we exercise our faith, church fellowship, services and other programmes were conducted online and via Zoom and Call conference app.

The Trustees consider the following activities summarised below provide benefit to members of the church, non-members and the local and wider community of London and the United Kingdom.

The Church continues to effectively demonstrate that the church is both relevant and vital for wider society. Our unceasing passion is to honour God with our lives and be a blessing to humanity with our different gifts.

Teaching/lectures

We continue to promote Bible study and religious teachings and practices. Approximately 10 hours of lectures are delivered weekly to enhance spiritual growth, development and good morals as a person and in the community. For the year in review most teachings, preaching, counselling were done via Zoom, due to the Coronavirus pandemic.

A Call to Prayer – Prayer Initiative

The church holds a weekly prayer initiative (Via Zoom) through the Welfare and Intercessory Ministry to facilitate effective, fervent and specific prayers for individuals, families, our communities, government and the international community. A Prayer line is active in this Ministry to ensure there are people dedicated to praying at set times.

Outreach Events/Programmes -

It remains as part of our mission - Our Mission and Evangelism Team goes out regularly to evangelise and win souls in a variety of locations across London, including shopping centres and streets. The church continues to reach further in the fulfilment of its divine mandate in touching many lives across nations.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

FUTURE DEVELOPMENTS/PLANS FOR THE FUTURE

Our theme is “THE GREATER HARVEST”; I will make you exceedingly fruitful and “I will make nations of you and kings shall come from you” – Genesis 17:7. This is in furtherance of our Mandate of the Gospel – The Great Commission. This is our guiding vision.

A summary of the result of the church activities during the period is given in the Statement of Financial Activities on page 9. The total income of the charity amounted to £ 8,698 from regular Sunday offerings. It remains the number one priority of the charity to obtain a permanent place of worship either through a longer-term rental contract or an outright purchase via a mortgage. The size of the present church premises creates the availability of bigger rooms for children and young people activities, children’s Sunday school programs, and other activities in pursuance of its charitable aims.

VOLUNTEERS

The church thrives on the energy and willingness of its volunteers who continue to engage with enthusiasm and commitment to the vision and work of the church. They are central to the ethos and operations of the Charity. They donate their time, expertise, and equipment to implement programmes and to provide other services. The church is very grateful for this generosity. The financial value of this generosity has neither been calculated nor included in the financial statements because it is difficult to quantify these in monetary terms. We continue to see an increase in more people giving their time for the work of God which is very encouraging and motivating to the leadership of the Church.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

FINANCIAL REVIEW

Total resources expended in the year include a total cost of £ 3,024 - direct charitable costs of £ 2,664 and a governance cost of £360. The governance costs were mainly made up of Accountancy fees, professional expenses, and administration. The Trustees approve the governance costs. The total fund generated during the year was £5,478, all of which were unrestricted funds.

RESERVES POLICY

The church will maintain unrestricted funds, which are the free reserves of the charity, at a level of at least twelve months of committed expenditure, excluding direct charitable costs and other costs. Excess unrestricted funds, represented by liquid assets, will be used to meet recurrent operational costs, except where the Trustees consider that the funds should be retained for possible future projects.

GRANT-MAKING POLICY

The Trustees make grants as an effective means of delivering support and assistance to other programmes that fit within the church's objectives; during the year under consideration, no grant was made.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year, which give an accurate and fair view of the state of affairs of the charity at the year-end of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the Financial Statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in service

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Jacob Manu & Co have expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forthcoming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the company's Independent Examiners are unaware, and
- b) They have taken all the steps they should have taken as Trustees to make themselves aware of any relevant information and to establish that the company's Independent Examiners are aware of that information.

By order of the Board of Trustees,

.....
Williams Essien
Trustee

Date: ...26.....Day of October 2023

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

We have examined the financial statements on pages 9 to 14 for the year ended 31 DECEMBER 2022 which comprises the statement of financial activities and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and auditors

The Trustees, some of which are also the directors, have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.
- 4.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022
Registered Charity Number 1184228**

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that 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'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

.....

Date: 26 Day of.....October.....2023

Jacob Manu & Co

Chartered Certified Accountants

1 Mark Street, Stratford, London, E15 4GY

**POSITIVE GOSPEL INTERNATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds	2022 Total	2021 Total
	£	£	£
INCOMING RESOURCES			
<i>Voluntary income</i>			
Donations	5,478	5,478	5,002
<i>Activities for Generating Funds</i>			
Special fundraising	-	-	-
<i>Other incoming resources</i>			
Gift Aids			
Grant-			
Total incoming resources	<u>5,478</u>	<u>5,478</u>	<u>5,002</u>
RESOURCES EXPENDED			
<i>Charitable activities:</i>			
(Costs of activities in furtherance of the objects of the charity)			
Direct costs	2,664	2,664	2,140
Governance costs	360	360	300
Total resources expended	<u>3,024</u>	<u>3,024</u>	<u>2,440</u>
Net movement in funds for the period	2,454	2,454	2,562
Balance brought forward	<u>2,393</u>	<u>2,393</u>	<u>(169)</u>
	<u>4,847</u>	<u>4,847</u>	<u>2,393</u>
Total Funds as at 31 DECEMBER 2022	4,847	4,847	2,393

All of the above results are derived from continuing activities. All gains and losses recognized in the period are included in the above.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Principal accounting policies

The following accounting policies have been applied in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005), Companies Act 2006 and applicable Accounting Standards.

Funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. There are no restricted funds.

Incoming resources

Voluntary income, comprising donations in the form of regular offerings and tithes, provides core funding. This is recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contributions made by volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as liability is incurred. Charitable income and expenditure is allocated to the respective activities and any shortfall is funded from unrestricted funds.

Resources expended - continued

Direct costs comprise those costs incurred by the charity in the delivery of its activities. 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 legal requirements of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Emoluments to the Trustees

No emoluments were paid to the Trustees. The Trustees, however, are reimbursed for expenses incurred by them in the course of their duties.

3. Employee information

The average number of employees during the period under review is nil.

4. Voluntary income

	2022	2021
	Unrestricted	Unrestricted
	Fund	Fund
	£	£
Donations	5,478	5,002

5. Governance costs

The governance costs of the charity consisted of the following costs:

	2022
	£
Professional fees	360

6. Net incoming resources

The net incoming resources are stated after charging the following costs:

Depreciation	£0
--------------	----

POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales - Charity number 1184228

Accounts

Registered Charity Number **1184228**

POSITIVE GOSPEL INTERNATIONAL CHURCH

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements

Year Ended 31 DECEMBER 2021

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POSITIVE GOSPEL INTERNATIONAL CHURCH

Annual Trustees Report and Financial Statements LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:

Rev. Williams Essien
Miss Irene T Ansah

Charity number: 1184228

Accountants:

Jacob Manu & Co
1 Mark Street
Stratford
London
E15 4GY

Registered Office:

18 Methuen Close
EDGWARE
Middlesex
HA8 6HA

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

The Trustees present the financial statements of POSITIVE GOSPEL INTERNATIONAL CHURCH for the year ended 31 DECEMBER 2021. The Trustees are also directors for Companies Act purposes. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and Governing document

The Church is a charitable organisation. The objects and powers of the church were established in its governing documents, the constitution. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

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The Trustees are appointed in accordance with the rules set out in the constitution and as per the charity's governing document.

Induction and Training

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The Trustees and all involved in the running of the charity, including volunteers are always encouraged to attain/refresh the necessary skills required to achieve the objectives of the church.

Organisation

The Trustees is responsible for the overall strategy and direction of the charity and meet at least twice a month. The Trustees give their time on a voluntary and unpaid basis

POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228

Risk Management

The Trustees carry out continuous assessments to prioritise the church's risk and to strengthen our resilience. The Trustees have examined the principal areas of church operations and have considered the major risks that could arise in these areas. In the opinion of the Trustees, the church has appropriate policies and procedures in place, which provide reasonable assurance that the risks identified by them are mitigated to an acceptable level. Major risks, for this purpose, are those that may have a significant effect on:

- Quality and suitability of programmes;
- Achievement of the programme's aims and objectives;
- Availability of competent volunteers to manage the programmes;
- Availability of funding for the programmes.

The interest of the Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

OBJECTIVE, AIMS AND PRINCIPAL ACTIVITIES

The church was set up to among others, advance the Christian faith in accordance with the general principles and doctrines of Christ Jesus. The principal activities of the church include:

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2. To regularly assemble members of the church for fellowship.
3. To strengthen the family units so that the home life of each member is biblically healthy and fruitful.
4. To involve every member in the activities of the church and in the ministry of the Holy Spirit throughout the Body of Christ.
5. To engage in charitable activities for not only the members of the church but the community at large who are in need of any help which the charity can give, regardless of race, colour or religious affiliation.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

Delivering Public Benefit

The charity carries out various activities in pursuance of its charitable aims. The Trustees are pleased to be able to report on another varied and wide range of activities and events that have taken place throughout the financial year. Due to the Covid-19 pandemic and to keep members/congregants and staff safe and healthy as possible, as we exercise our faith, church fellowship, services and other programmes were conducted online and via Zoom and Call conference app.

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The Church continues to effectively demonstrate that the church is both relevant and vital for wider society. Our unceasing passion is to honour God with our lives and be a blessing to humanity with our different gifts.

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**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

FUTURE DEVELOPMENTS/PLANS FOR THE FUTURE

Our theme is “THE GREATER HARVEST”; I will make you exceedingly fruitful and “I will make nations of you and kings shall come from you” – Genesis 17:7. This is in furtherance of our Mandate of the Gospel – The Great Commission. This is our guiding vision.

A summary of the result of the church activities during the period is given in the Statement of Financial Activities on page 9. The total income of the charity amounted to £ 8,698 from regular Sunday offerings. It remains the number one priority of the charity to obtain a permanent place of worship either through a longer-term rental contract or an outright purchase via a mortgage. The size of the present church premises creates the availability of bigger rooms for children and young people activities, children’s Sunday school programs, and other activities in pursuance of its charitable aims.

VOLUNTEERS

The church thrives on the energy and willingness of its volunteers who continue to engage with enthusiasm and commitment to the vision and work of the church. They are central to the ethos and operations of the Charity. They donate their time, expertise, and equipment to implement programmes and to provide other services. The church is very grateful for this generosity. The financial value of this generosity has neither been calculated nor included in the financial statements because it is difficult to quantify these in monetary terms. We continue to see an increase in more people giving their time for the work of God which is very encouraging and motivating to the leadership of the Church.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

FINANCIAL REVIEW

Total resources expended in the year include a total cost of £ 2,440 - made up of direct charitable costs of £ 2,140 and a governance cost of £300. The governance costs were mainly made up of Accountancy fees, professional expenses, and administration. The governance costs are approved by the Trustees. The total fund generated during the year was £5,002 all of which were unrestricted funds.

RESERVES POLICY

The church will maintain unrestricted funds, which are the free reserves of the charity, at a level that is at least twelve months of committed expenditure, excluding direct charitable costs and other costs. Excess unrestricted funds, to the extent represented by liquid assets, will be used to meet recurrent operational costs, except where the Trustees consider that the funds should be retained for possible future projects

GRANT-MAKING POLICY

The Trustees make grants as an effective means of delivering support and assistance to other programmes that fit within the objectives of the church, during the year under consideration, no grant was made.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees, are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year-end of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the Financial Statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in service

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Jacob Manu & Co have expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forthcoming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the company's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the company's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Williams Essien
Trustee

Date: ...31.....Day of January 2023

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

We have examined the financial statements on pages 9 to 14 for the year ended 31 DECEMBER 2021 which comprises the statement of financial activities and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and auditors

The Trustees, some of which are also the directors, have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.
- 4.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

**POSITIVE GOSPEL INTERNATIONAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021
Registered Charity Number 1184228**

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that 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'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

.....

Date: 31 Day of.....January.....2023

Jacob Manu & Co

Chartered Certified Accountants

1 Mark Street, Stratford, London, E15 4GY

**POSITIVE GOSPEL INTERNATIONAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	2021 Total	2020 Total
	£	£	£
INCOMING RESOURCES			
<i>Voluntary income</i>			
Donations	5,002	5,002	3,845
<i>Activities for Generating Funds</i>			
Special fund raising	-	-	-
<i>Other incoming resources</i>			
Gift Aids			
Grant-			
Total incoming resources	<u>5,002</u>	<u>5,002</u>	<u>3,845</u>
RESOURCES EXPENDED			
<i>Charitable activities:</i>			
(Costs of activities in furtherance of the objects of the charity)			
Direct costs	2,140	2,140	3,714
Governance costs	300	300	300
Total resources expended	<u>2,440</u>	<u>2,440</u>	<u>4,014</u>
Net movement in funds for the period	2,562	2,562	(169)
Balance brought forward	(169)	(169)	0
	<u>2,393</u>	<u>2,393</u>	<u>(169)</u>
Total Funds as at 31 DECEMBER 2021	2,393	2,393	(169)

All of the above results are derived from continuing activities. All gains and losses recognized in the period are included in the above.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Principal accounting policies

The following accounting policies have been applied in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005), Companies Act 2006 and applicable Accounting Standards.

Funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. There are no restricted funds.

Incoming resources

Voluntary income, comprising donations in the form of regular offerings and tithes, provides core funding. This is recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contributions made by volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as liability is incurred. Charitable income and expenditure is allocated to the respective activities and any shortfall is funded from unrestricted funds.

Resources expended - continued

Direct costs comprise those costs incurred by the charity in the delivery of its activities. 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 legal requirements of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

POSITIVE GOSPEL INTERNATIONAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Emoluments to the Trustees

No emoluments were paid to the Trustees. The Trustees, however, are reimbursed for expenses incurred by them in the course of their duties.

3. Employee information

The average number of employees during the period under review is nil.

4. Voluntary income

	2021
	Unrestricted
	Fund
	£
Donations	5,002

5. Governance costs

The governance costs of the charity consisted of the following costs:

	2021
	£
Professional fees	300

6. Net incoming resources

The net incoming resources are stated after charging the following costs:

Depreciation	£0
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POSITIVE GOSPEL INTERNATIONAL CHURCH

England & Wales - Charity number 1184228

Accounts

Report and Financial Statements
For the Year Ended 31 December 2020

POSITIVE GOSPEL INTERNATIONAL CHURCH

Registered Charity No: 1184228

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Statement of financial activities	16
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees: Rev. William Essien

Registered Office: *18 Methuen Close
EDGWARE
Middlesex
HA8 6HA*

Charity Number: **1184228**

Accountants: Jacob Manu & Co
1 Mark Street
Stratford
London
E15 4GY

Bankers: Barclays Bank

REPORT OF THE TRUSTEES

The Trustees present the Annual Report and financial statements of POSITIVE GOSPEL INTERNATIONAL CHURCH for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity/company. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and Governing document

The objects and powers of the Charity were established in the Constitution of the church and the church is governed by it. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The method of appointment of the Church Council is also set out in the Church Constitution.

Induction and Training

Trustees, as part of their induction and training, go through series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees and Council members are responsible for the overall strategy and direction of the Ministry. The Board of Trustees and Council members have the responsibility of cooperating with the Reverend Minister in promoting the whole mission of the Church – pastoral, evangelistic, social and ecumenical. The Trustees give their time on a voluntary and unpaid basis. The Church Council has wide responsibilities. It has a number of committees; each dealing with a particular aspect of church life. These committees which include music/worship, events, outreach, welfare, and finance are accountable to and report back to the Board of Trustees and Church Council on regular basis.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment are in good condition and safe for use;
- Competence based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults protection;
- Health and safety risks

Interest of Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

AIMS AND PURPOSE/OBJECTIVES

The POSITIVE GOSPEL INTERNATIONAL CHURCH was set up to, among others, to promote the religious and social well-being of the members and the community as a whole. The principal activities of the church include:

- 1 . To propagate the Gospel of the Kingdom of God through activities such as regular Sunday meetings and weekly activities; conferences, ministerial training and seminars.
- 2 . To share and demonstrate God's love by ministering to the needs of people (both members and others).
- 3 . Worship services which are opened to the general public – during these services we encourage personal growth by developing and empowering people through preaching and teaching of the Gospel of Jesus Christ; by motivating people through seminars and conferences.
- 4 . To develop strong society by encouraging and building strong family relationship through seminars/conferences and family friendly activities.
- 5 . To evangelize in order to tell people about the love of Christ by the use of the media, tracts and other educative materials.
- 6 . To undertake general charitable activities – such as providing aid for the needy.
- 7 . To organise conferences and other social and community activities to let the people know their social responsibilities and to increase their relationship with God.

OBJECTIVES, AIMS AND PRINCIPAL ACTIVITIES

The POSITIVE GOSPEL INTERNATIONAL CHURCH is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the parish and constantly seek ideas on how our services can involve the diverse population and groups that live within our parish and the community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Education and training

A summary of the result of the POSITIVE GOSPEL INTERNATIONAL CHURCH activities during the period is given in the Statement of Financial Activities on page 16. The total income of the charity amounted to £3,845. The income was spent judiciously to meet the objectives of the Church.

Volunteers

Without the selflessness, hardwork and dedication of our volunteers we couldn't have achieved our aims and objectives. The volunteers contribute greatly to the running of the church and enables it to fulfil its objectives.

Financial Review

The book values of the assets held at the year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, in its opinion, adequate assets are available to fulfil the obligations of the charity. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Overall, we had a

good financial year. Total receipts of £3,845 were spent to promote the Christian ministry and charitable activities.

Reserves Policy

The Trustees have identified the need for reserves to be held as developing a reserves policy will assist in strategic planning such as in considering how new projects or future activities will be funded. To ensure sustainability and continuity of funding future activities, the trustees plan to have unrestricted funds to cover at least 3 months of unrestricted payments. This policy will be reviewed regularly to meet the charitable needs of the Church.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximize returns whilst adopting a conservative approach. This policy is not yet implemented.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are not made but donations are given in the form of cash gifts to needy people and to members who find themselves in some form of financial difficulty.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

POSITIVE GOSPEL INTERNATIONAL CHURCH continues to offer a range of services during the week and over the course of the year. The church and the community find these services beneficial which promote their spiritual growth.

Education, Missions and Evangelism

POSITIVE GOSPEL INTERNATIONAL CHURCH continues to educate and help those in need and members are encouraged to take learning opportunities to facilitate their growth.

Outreach – Missions and Evangelism

POSITIVE GOSPEL INTERNATIONAL CHURCH have partnered with Churches in Ghana to propagate the gospel. In UK, through the use of media and personal evangelism, people are reached for God.

Pastoral Care

Pastoral visits were made to as many people as were willing to access this service. Counseling demand was again high this year as more people reached forward for effective

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, the Trustees, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it :
- Uses its charitable funds and assets wisely to further its charitable aims
- Does not do anything to put its property, funds , assets or reputation at risk
- Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and

b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Rev William Essien

Trustee

Date:05/04/2022

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 December 2020

We have examined the financial statements on pages 16 to 19 for the year ended 31 December 2020 which comprises the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees, have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statement

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts, and seeking explanations from the Trustees. It is imperative to state here that 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'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date:05.... Day of...April.....2022

Jacob Manu & Co
Chartered Certified Accountants
1 Mark Street, Stratford, London, E15 4G

STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 December 2020

Descriptions by natural category	<i>Note</i>	Unrestricted funds	Restricted income funds	Total this year 2020
		£	£	£
Incoming resources	3			
Voluntary Income		3,845	-	3,845
		-	-	-
Other Income		-	-	-
		-	-	-
Total incoming resources		3,845	-	3,845
Resources expended	4			
Cost of Activities		4,014	-	4,014
		-	-	-
Governance Cost		-	-	-
		-	-	-
Total resources expended		4,014	-	4,014
Net incoming/(outgoing) resources before transfers		(169)	-	(169)
Gross transfers between funds		-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		(169)	-	(169)
Other recognised gains/(losses)				
Net movement in funds		(169)	-	169)
Total funds brought forward 1/04/18				
Total funds carried forward 31/03/19		(169)		(169)

	Note	Total this year 2020
		£
Fixed assets		
Tangible assets	6	-
Investments		-
Total fixed assets		-
Current assets		
Stock and work in progress		-
Debtors		480
(Short term) investments		150
Cash at bank and in hand		630
Total current assets		630
Creditors: amounts falling due within one year		(799)
Net current assets/(liabilities)		(169)
Total assets less current liabilities		(169)
Creditors: amounts falling due after one year		-
Provisions for liabilities and charges		-
Net assets		(169)
Funds of the Charity		
Unrestricted funds	7	(169)
Designated funds		-
Total unrestricted funds		-
Restricted income funds		-
Total funds		(169)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 December 2020
Registered Charity Number 1184228

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below:-

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income include grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 December 2020
Registered Charity Number 1184228

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose, or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.