

PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales · Charity number 1184772

Details

Status Registered

Legal form CIO

Registered 2019-08-05

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

Contact

Address 19 Stour Close
Newport Pagnell
Buckinghamshire
MK16 9DZ

Phone 07824880634

Email info@pcgmiltonkeynes.org

Website <http://www.pcgmiltonkeynes.org/>

Activities

Objects: THE ADVANCEMENT THE CHRISTIAN FAITH AND ITS PRACTICE ESPECIALLY BY THE MEANS OF AND IN ACCORDANCE WITH THE PRINCIPLES OF PCG

Activities: Religious Activiies

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Belgium
- France
- Germany
- Ghana
- Italy
- Netherlands
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£140,468	£113,572	-	-
2024-12-31	£125,176	£103,845	-	-
2023-12-31	£104,265	£83,056	-	-
2022-12-31	£82,053	£98,029	-	-
2021-12-31	£40,382	£37,790	-	-

Trustees

Name	Role	Appointed
Adelaide Naakai Atu	Chair	2021-12-25
JAMES EDJEKOOHENE		2019-08-05
Joseph Oduro Rev		2019-08-05
Owusu Kyeremateng		2019-08-05

PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales - Charity number 1184772

Accounts

PRESBYTERIAN CHURCH OF GHANA, MIDLAND DISTRICT - MILTON KEYNES CONGREGATION

MILTON KEYNES CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NO

1184772

Presbyterian Church of Ghana, Midland District, Milton Keynes congregation (UK)

Contents of the Financial Statements

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Trustees' report for the year ended 31 December 2025

The trustees present their report and unaudited financial statements of the church for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

Legal Status

Presbyterian Church of Ghana, Milton Keynes Congregation (UK) is a member of Presbyterian Church of Ghana, Midlands District, a charity incorporated organisation registered on 5th August 2019 with registration number 1184772

Principal Activities

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian church for the public benefit

To provide advice, counselling and support for members training and education for the relief of poverty

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the members and their children

Review of Financial Activities

the net incoming resources of the church for the year ended 31 December 2025 amounted to £26860.(2024 £22298)

It is the policy of the trustees that the reserves of the church, which are all made up of unrestricted funds, should be held as current assets in order to meet the future requirements of its activities.

At 31 December 2025 reserves of the church were £169295.(2024: £155338).

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Trustees' report for the year ended 31 December 2025(Continued)

Trustees

The trustees who served during the period to the date of this report were:

CHAIRPERSON	ADELAIDE ATU
TREASURER	OWUSU KYEREMATENG
MEMBER	JAMES EDJEKOOHENE
MEMBER	REV. JOSEPH AKWASI ODURO

Statement of Trustees Responsibilities in Relation to the Financial Statements

The constitution of the church and law applicable to Charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Date: 15th April, 2026

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2025 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:
examine the financial statements under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

We conducted our examination 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

Independent Examiner's Report to the trustees (Continued)

b) the financial statements for the year ended 31 December 2025 are in accordance with those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Signed:.....

Date: 20th April 2026

Kofi Asiamah FCCA

Chartered Certified Accountants
12 Holliday Square
London SW11 2HR

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Statement of Financial Activities
For the year ended 31 December 2025

		Y/E 2025	
		Unrestricted funds	
	Notes	<u>2025</u>	<u>2024</u>
Incoming resources			
Voluntary income	2	125930	112348
Gift aid	2	14113.55	12598
Investment income	2	<u>424</u>	<u>230</u>
Total incoming resources		<u>140468</u>	<u>125176</u>
Resources expended			
Charitable activities	3	8881	0
Administrative expenses	4	<u>104792</u>	<u>103845</u>
Total resources expended		113672	103845
Net incoming resources for the year		<u>26795</u>	<u>21332</u>
Funds brought forward		155338	134006
Adj 2024		216	
Total funds carried forward		182350	155338

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands' District - Milton Keynes congregation (UK)

Balance Sheet
At 31 December 2025

		<u>2025</u>	<u>2024</u>
	Notes		
<u>Fixed Assets</u>			
Freehold Property	5	369798	369798
Tangible fixed asset			
<u>Current Assets</u>			
Soft loan	6	6000	6000
Cash at bank and in h	7	<u>58043</u>	<u>35,111</u>
Total current assets		64043	41111
<u>Current Liabilities</u>			
Creditors	8	1200	<u>1200</u>
Net Current Asset		62843	39911
Amount falling due more than 1year		250228	<u>254371</u>
Total Net Assets		<u>182414</u>	<u>155339</u>
<u>Funds</u>			
Unrestricted funds	9	<u>182414</u>	<u>155338</u>
Total funds		<u>182414</u>	<u>155338</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

.....

The notes form part of these financial statements

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

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

Computer equipment : written off in the year of purchase

Musical instrument : written off in the year of purchase.

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

2 Voluntary income

	<u>2025</u>	<u>2024</u>
General offering	16918	25619
Online offering	1889	0
Children Service	802	0
Thanks Giving	5588	3275
Junior Youth	596	0
Tithes	25692	44718
Tithes on Line	24907	0
Harvest	24175	17320
Kofi&Ama/Men&Women	616	0
Donation	5590	5218
Gift Aid	14114	12598
Rent	14400	14400
Coach payments/31st Night	0	1442
Sundry	0	106
Reserve Account Libert Wall Unit?	0	250
Other Income	2024	0
Kunkuse Project	2731	0
Bank Interest	<u>424</u>	<u>230</u>
	<u>140466</u>	<u>125176</u>

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2025continued)

	<u>2025</u>	<u>2024</u>
3 Charitable activities		
Welfare & bereavement	8881	9554
<u>4 Administrative expenses</u>		
District contribution	0	6555
Insurance	2831	1630
Ministers Allowance	5450	8346
Catechist's Allowance	3350	2750
Treasurer's Allowance	1720	1100
Senior Presbyter Allowance	700	0
Session Clerk Allowance	1050	0
Evangelism	61	100
Fuel	1000	995
Assessment	27205	23125
Other District Payment	2308	0
Manse	6506	4287
Bus Maintenance	2051	2470
Printing/Stationery	376	750
Honorarium	550	1700
Website	0	70
Travel & Transport	2083	1922
Telephone	607	463
Mortgage Interest	19975	22453
Conference expenses	2638	1616
Harvest Expenses	2794	1671
Rent	7154	5982
Communion Elements	678	844
Drink & Refreshment	3225	1259
Accountancy fees	1200	1350
Computer Equipment Maintenance	7158	162
Kunkuse Project	2122	0
Sundry	<u>0</u>	<u>2691</u>
	<u>113672</u>	<u>103845</u>

	<u>2025</u>	<u>2024</u>
5 Tangible fixed assets	369798	369798
6 Debtors: Amounts falling due within one year		
Soft Loans	6000	6000
other debits		390
	6000	6390
7 Cash at bank and in hand		
Current account	2935	4089
Deposit reserve account	55108	31000
Cash in hand	<u>0</u>	<u>21</u>
	58043	35111

Presbyterian Church of Ghana, Midland District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2025 (continued)

8 Creditors: Amounts falling due within one year		
Sundry creditors	1200	1200
Outstanding lodgement		
Mortgage Loan account	<u>250228</u>	<u>254371</u>
	250228	255571

		<u>01.01.25</u>	<u>01.01.24</u>
	Net movement in funds		
9 Movement in funds		£	£
Unrestricted funds	b/f	155338	152858
Surplus/Deficit		26796	£ 19,407
Pre 2024 adj		280	£ -
Opening bal 2024		<u>-1</u>	<u>-£ 16,927</u>
Total funds		<u>182414</u>	<u>155338</u>

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PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales - Charity number 1184772

Accounts

PRESBYTERIAN CHURCH OF GHANA, MIDLAND DISTRICT - MILTON KEYNES CONGREGATION

MILTON KEYNES CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY NO

1184772

Presbyterian Church of Ghana, Midland District, Milton Keynes congregation (UK)

Contents of the Financial Statements
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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Trustees' report for the year ended 31 December 2024

The trustees present their report and unaudited financial statements of the church for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

Legal Status

Presbyterian Church of Ghana, Milton Keynes Congregation (UK) is a member of Presbyterian Church of Ghana, Midlands District, a charity incorporated organisation registered on 5th August 2019 with registration number 1184772

Principal Activities

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian church for the public benefit

To provide advice, counselling and support for members training and education for the relief of poverty

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the members and their children

Review of Financial Activities

the net incoming resources of the church for the year ended 31 December 2024 amounted to £21333.(2023 £21209)

It is the policy of the trustees that the reserves of the church, which are all made up of unrestricted funds, should be held as current assets in order to meet the future requirements of its activities.

t 31 December 2024 reserves of the church were £169295.(2023 £146997).

Trustees

The trustees who served during the period to the date of this report were:

CHAIRPERSON	ADELAIDE ATU
TREASURER	OWUSU KYEREMATENG
MEMBER	JAMES EDJEKOOHENE
MEMBER	REV. JOSEPH AKWASI ODURO

Statement of Trustees Responsibilities in Relation to the Financial Statements

The constitution of the church and law applicable to Charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Date: 1ST August 2025

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2024 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:
examine the financial statements under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

We conducted our examination 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

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Independent Examiner's Report to the trustees (Continued)

- b) the financial statements for the year ended 31 December 2024 are in accordance with

those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Signed:.....

Date: 7th August 2025

Kofi Asiamah FCCA

Chartered Certified Accountants
12 Holliday Square
London SW11 2HR

	Notes	Unrestricted funds	
		<u>2024</u>	<u>2023</u>
Incoming resources			
Voluntary income	2	112348	90607
Gift aid	2	12598	13610
Investment income	2	<u>230</u>	<u>48</u>
Total incoming resources		125177	104265
Resources expended			
Charitable activities	3		
Administrative expenses	4	<u>103845</u>	<u>83056</u>
Total resources expended		103845	83056
Net incoming resources for the year		<u>21333</u>	<u>21209</u>
Funds brought forward		158719	125788
prior year adjustment		-24714	11722
Total funds carried forward		155338	158719

The notes form part of these financial statements

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Presbyterian Church of Ghana, Midlands' District - Milton Keynes congregation (UK)

Balance Sheet
At 31 December 2024

	Notes	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Freehold Property	5	369798	369798
Tangible fixed asset			

Current Assets			
Soft loan	6	6000	10796
other debits		0	5861
Cash at bank and in hand	7	<u>35,111</u>	<u>14389</u>
Total current assets		41111	31046
Current Liabilities			
Creditors	8	<u>1200</u>	<u>1000</u>
Net Current Asset		39911	30046
Amount falling due more than 1year		<u>254371</u>	<u>241124</u>
Total Net Assets		<u>155338</u>	<u>158719</u>
Funds			
Unrestricted funds	9	<u>155338</u>	<u>158719</u>
Total funds		<u>155338</u>	<u>158719</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

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The notes form part of these financial statements

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2024

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

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

estimated useful life:

Computer equipment : written off in the year of purchase

Musical instrument : written off in the year of purchase.

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

2 Voluntary income

	<u>2024</u>	<u>2023</u>
General offering	25619	17594
Tithes	44718	34086
Harvest	17320	15291
Thanks Giving	3275	2640
Donation	5218	5368
Gift Aid	12598	13610
Rent	14400	13200
Coach payments/31st Night	1442	0
Sundry	106	2427
Reserve Account Libert Wall Unit	250	0
Bank Interest	<u>230</u>	<u>48</u>
	<u>125176</u>	104265

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2024(continued)

	<u>2024</u>	<u>2023</u>
3 Charitable activities		
Welfare & bereavement	9554	4534
<u>4 Administrative expenses</u>		
District contribution	6555	6571
Insurance	1630	2877
Ministers Allowance	8346	7238
Catechist's Allowance	2750	0

Treasurer's Allowance	1100	0
Evangelism	100	0
Fuel	995	1100
Assessment	23125	20681
Manse	4287	4060
Bus Maintenance	2470	3923
Printing/Stationery	750	109
Honorarium	1700	250
Seminar	0	630
Website	70	511
Travel & Transport	1922	860
Telephone	463	692
Mortgage Interest	22453	21180
Conference expenses	1616	885
Harvest Expenses	1671	332
Rent	5982	4442
Communion Elements	844	64
Drink & Refreshment	1259	150
Accountancy fees	1350	1000
Computer Equipment Maintenance	162	960
Sundry	<u>2691</u>	<u>8</u>
	<u>103845</u>	<u>83056</u>

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	<u>2024</u>	<u>2023</u>
5 Tangible fixed assets	369798	369798
6 Debtors: Amounts falling due within one year		
Soft Loans	6000	5000
other debits	0	<u>5796</u>
	6000	10796
7 Cash at bank and in hand		
Current account	4089	4318
Deposit reserve account	31000	10046
Cash in hand	21	<u>0</u>

35111 14364

Presbyterian Church of Ghana, Midland District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2024 (continued)

8 Creditors: Amounts falling due within one year

Sundry creditors 1200 1000

Outstanding lodgement

Mortgage Loan account 254371 240124

255571 241124

01.01.24 01.01.2023

Net movement in funds

9 Movement in funds

Unrestricted funds b/f 158719 125788

Surplus/Deficit £ 21,333 27070

adjusted income(mortgage) -24714 5861

Total funds 155338 158719

PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales - Charity number 1184772

Accounts

PRESBYTERIAN CHURCH OF GHANA, MILTON KEYNES CONGREGATION

MILTON KEYNES CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NO

1184772

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Trustees' report for the year ended 31 December 2023

The trustees present their report and unaudited financial statements of the church for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

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Principal Activities

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian church for the public benefit

To provide advice, counselling and support for members training and education for the relief of poverty

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the members and their children

Review of Financial Activities

the net incoming resources of the church for the year ended 31 December 2023 amounted to £21209(2022 £-9096)

It is the policy of the trustees that the reserves of the church, which are all made up of unrestricted funds, should be held as current assets in order to meet the future requirements of its activities.

At 31 December 2023 reserves of the church were £152859.(2022 £125788).

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK) Trustees' report for the year ended 31 December 2023(Continued)

Trustees

The trustees who served during the period to the date of this report were:

CHAIRPERSON	ADELAIDE ATU
TREASURER	OWUSU KYEREMATENG
MEMBER	JAMES EDJEKOOHENE
MEMBER	REV. JOSEPH AKWASI ODURO

Statement of Trustees Responsibilities in Relation to the Financial Statements

The constitution of the church and law applicable to Charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Date: 4th October 2024

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK) Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2023 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:
examine the financial statements under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

We conducted our examination 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

Page 3

Independent Examiner's Report to the trustees (Continued)

b) the financial statements for the year ended 31 December 2023 are in accordance with those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Signed:.....

Date: 7th October 2024

Kofi Asiamah FCCA

Chartered Certified Accountants
12 Holliday Square
London SW11 2HR

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Statement of Financial Activities
For the year ended 31 December 2023

		Y/ Y/E 2022	
		Unrestricte funds	Unrestricted
	Notes	2023	2022
Incoming resources		90607	72462
Voluntary income	2		
Gift aid	2	13610	9515
Investment income	2	<u>48</u>	<u>10</u>
		104265	<u>81986</u>
Total incoming resources			
Resources expended			
Charitable activities	3		0
Administrative expenses	4	<u>83056</u>	<u>91082</u>
Total resources expended		83056	91082
Net incoming resources for the year		<u>21209</u>	<u>-9096</u>
Funds brought forward		125788	134884
Total funds carried forward		146997	125788

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands' District - Milton Keynes congregation (UK)

Balance Sheet
At 31 December 2023

		2023	2022
	Notes		
<u>Fixed Assets</u>			
Freehold Property	5	369798	378055
Tangible fixed asset			
Current Assets			
other debtors	6	10796	6558
Cash at bank and in ha	7	<u>14389</u>	<u>3322</u>
Total current assets		25185	9880
Current Liabilities			
Creditors	8	<u>1000</u>	<u>950</u>
Net Current Asset		24185	8930
Amount falling due more than 1year		241124	<u>261197</u>
Total Net Assets		<u>152858</u>	<u>125788</u>
Funds			
Unrestricted funds	9	<u>152858</u>	<u>125788</u>
Total funds		<u>152858</u>	<u>125788</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

.....

The notes form part of these financial statements

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2023

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with

Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

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

Computer equipment : written off in the year of purchase
Musical instrument : written off in the year of purchase.

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made. 2 Voluntary income

	<u>2023</u>	<u>2022</u>
General offering	17594	14122
Tithes	34086	29648
Harvest	15291	17527
Thanks Giving	2640	2290
Donation	5368	7475
Gift Aid	13610	9515
Rent	13200	0
Sundry	2427	1390
	<u>48</u>	<u>10</u>
Bank Interest	104265	81976

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Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK) Notes to the financial statements for the year ended 31 December 2023(continued)

	<u>2023</u>	<u>2022</u>
3 Charitable activities		
Welfare & bereavement	0	0
	<u>2023</u>	<u>2022</u>
4 Administrative expenses		
District contribution	6571	0
Insurance	2877	2167

Ministers Allowance	7238	5708
Youth Ministry	0	181
Fuel	1100	800
Assessment	20681	16550
Manse	4060	3314
Bus Maintenance	3923	3314
Printing/Stationery	109	1460
Honorarium	250	850
Seminar	630	1914
Motor Vehicle-Car	0	5300
Website	511	46
Travel & Transport	860	1124
Telephone	692	631
DONATION	4534	2530
Mortgage Interest	21180	2268
Conference expenses	885	690
2019 Harvest Expenses	332	1831
Rent	4442	5888
Communion Elements	64	505
Drink & Refreshment	150	500
Accountancy fees	1000	950
Computer Equipment Maintenance	960	2882
District	0	400
Sundry	<u>8</u>	<u>10</u>
	<u>83056</u>	<u>61813</u>

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5 Tangible fixed assets	369798	378055
-------------------------	--------	--------

6 Debtors: Amounts falling due within one year

Soft Loans	5000	5000
	<u>5796</u>	<u>1545</u>
other debits	10796	6545
7 Cash at bank and in hand		
Current account	4318	2704
Deposit reserve account	10046	618
Cash in hand	<u>0</u>	<u>0</u>
	14364	<u>3322</u>

Presbyterian Church of Ghana, North London District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2023 (continued)

8 Creditors: Amounts falling due within one year

Sundry creditors	1000	950
Outstanding lodgement		
Mortgage Loan account	240124	261197
	241124	262147

Net movement in fun 01.01.2023 01.01.22

9 Movement in funds			
Unrestricted funds	b/f	125788	134884
Surplus/Deficit		<u>27070</u>	<u>-9096</u>
Total funds		152858	125788

PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales - Charity number 1184772

Accounts

PRESBYTERIAN CHURCH OF GHANA, MIDLANDS DISTRICT

MILTON KEYNES CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NO

1184772

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Contents of the Financial Statements
Year ended 31 December 2022

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Trustees' report for the year ended 31 December 2022

The trustees present their report and unaudited financial statements of the church for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

Legal Status

Presbyterian Church of Ghana, Milton Keynes Congregation (UK) is a member of Presbyterian Church of Ghana, Midlands District, a charity incorporated organisation registered on 5th August 2019 with registration number 1184772

Principal Activities

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian church for the public benefit

To provide advice, counselling and support for members training and education for the relief of poverty

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the members and their children

Review of Financial Activities

the net incoming resources of the church for the year ended 31 December 2022 amounted to-£15976 (2021 £2593)

It is the policy of the trustees that the reserves of the church, which are all made up of unrestricted funds, should be held as current assets in order to meet the future requirements of its activities.

At 31 December 2022 reserves of the church were £114319 (2021 £130594).

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Trustees' report for the year ended 31 December 2021(Continued)

Trustees

The trustees who served during the period to the date of this report were:

CHAIRPERSON	JAMES EDJEKOOHENE
TREASURER	OWUSU KYEREMATENG
MEMBER	ADELAIDE ATU
MEMBER	REV. JOSEPH AKWASI ODURO

Statement of Trustees Responsibilities in Relation to the Financial Statements

The constitution of the church and law applicable to Charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Date: 15th January 2023

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2022 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

examine the financial statements under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

We conducted our examination 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

Independent Examiners Report to the trustees (Continued)

b) the financial statements for the year ended 31 December 2022 are in accordance with those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Signed:.....

Date: 31st January 2023

Kofi Asiamah FCCA

Chartered Certified Accountants
Unit 92 Battersea Buss Centre
London SW11 5Q

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Statement of Financial Activities

For the year ended 31 December 2022

		Year ended 2022 Year ended 2021	
	Notes	Unrestricted funds	
		<u>2022</u>	<u>2021</u>
Incoming resources		72528	34409
Voluntary income	2		0
Gift aid	2	9515	6261
Investment income	2	<u>10</u>	<u>12</u>
Total incoming resources		<u>82053</u>	<u>40682</u>
Resources expended			
Charitable activities	3	0	0
Administrative expenses	4	98029	38089
Total resources expended		98029	38089
			0
			0
Net incoming resources for the year		-15976	2593
			0
Funds brought forward		<u>130295</u>	<u>127702</u>
prior year adjustment			
Total funds carried forward		114319	130295

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands' District - Milton Keynes congregation (UK)

Balance Sheet
At 31 December 2022

	Notes	2022	2021
<u>Fixed Assets</u>	5		
Freehold Property		386,620	0
Tangible fixed asset			
Current Assets			
other debtors	6	0	700
			0
Cash at bank and in hand	7	<u>620</u>	<u>135134</u>
Total current assets		620	135834
Current Liabilities			
Creditors	8	<u>11724</u>	<u>950</u>
Net Current Asset		-11,104	134884
Amount falling due more than 1 year		<u>261,197</u>	<u>0</u>
Total Net Assets		<u>114,319</u>	<u>134884</u>
Funds			
Unrestricted funds	9	<u>114,319</u>	134884
Total funds		<u>114,319</u>	134884

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

.....

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2022

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

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

Computer equipment : written off in the year of purchase

Musical instrument : written off in the year of purchase.

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

2 Voluntary income

	2022	2021
General offering	14122	6415
Tithes	29648	21579
Harvest	17527	4969
Thanks Giving	2290	1085
Donation	7475	60
Gift Aid	9515	6261
Sundry	1467	0
Bank Interest	<u>10</u>	<u>12</u>
	<u>82053</u>	<u>40382</u>

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2022(continued)

3 Charitable activities	<u>2022</u>	<u>2021</u>
Welfare & bereavement	0	0
	<u>2022</u>	<u>2021</u>
4 Administrative expenses		
£1 District contribution	0	144
Ministers Allowance	5708	4900
Youth Ministry	181	0
Fuel	800	0
Assessment	16196	11573
district payments	3614	1911
Bus Maintenance	3314	1601
Bus Insurance	2167	3053
Printing/Stationery	1470	789
Honorarium	850	250
Seminar	1914	0
Motor Vehicle-Car	5300	0
Website	46	515
Travel & Transport	1124	418
Telephone	631	506
DONATION	2520	0
Solicitors fees	2140	0
valuation fees	1440	0
brokers fee	4500	1750
arrangements fees	2625	0
Building Repairs & furnishing	18564	0
Mortgage Interest	2268	0
other finance expenses	2012	
Conference expenses	690	1203
2019 Harvest Expenses	1831	654
Rent	5888	465
Communion Elements	505	0
Drink & Refreshment	500	190
Accountancy fees	950	950
Equipment Maintenance	2882	522
Capital Expense	0	2104
Loan w/off	<u>5400</u>	<u>0</u>
	<u>98029</u>	<u>33498</u>

5 Tangible fixed assets		386,620	0
6 Debtors: Amounts falling due within one year			
Soft Loans		0	700
		0	700
7 Cash at bank and in hand			
Current account		0 £	5,212
Deposit reserve account		620 £	125,333
Cash in hand		<u>0</u>	<u>0</u>
		<u>620</u>	<u>130545</u>

Presbyterian Church of Ghana, North London District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2022 (continued)

8 Creditors: Amounts falling due within one year			
Sundry creditors		950	950
Current Account		<u>10774</u>	<u>0</u>
		11724	950
		<u>01.01.22</u>	<u>01.01.21</u>
9 Movement in funds			
Unrestricted funds	b/f	130295	127,702
Surplus/Deficit		<u>-15976</u>	<u>2,593</u>
		-15975.78	
Total funds		<u>114319</u>	<u>130,295</u>

PRESBYTERIAN CHURCH OF GHANA MILTON KEYNES CONGREGATION

England & Wales - Charity number 1184772

Accounts

PRESBYTERIAN CHURCH OF GHANA, MIDLANDS DISTRICT

MILTON KEYNES CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO

1184772

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Contents of the Financial Statements
Year ended 31 December 2021

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The trustees present their report and unaudited financial statements of the church for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

Legal Status

Presbyterian Church of Ghana, Milton Keynes Congregation (UK) is a member of Presbyterian Church of Ghana, Midlands District, a charity incorporated organisation registered on 5th August 2019 with registration number 1184772

Principal Activities

The principal activities of the church during the period were as follows:

To advance the Christian religion and the ethics, ideals and principles of the Presbyterian church for the public benefit

To provide advice, counselling and support for members training and education for the relief of poverty

The advancement of education and the provision of facilities for recreation and leisure time occupation in the interest of social welfare and with the object of improving the conditions of the members and their children

Review of Financial Activities

the net incoming resources of the church for the year ended 31 December 2021 amounted to £2592(2020 -£9947)

It is the policy of the trustees that the reserves of the church, which are all made up of unrestricted funds, should be held as current assets in order to meet the future requirements of its activities.

At 31 December 2021 reserves of the church were £130594.(2020 -127702).

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Trustees' report for the year ended 31 December 2021(Continued)

Trustees

The trustees who served during the period to the date of this report were:

CHAIRPERSON	JAMES EDJEKOOHENE
TREASURER	OWUSU KYEREMATENG
MEMBER	LAWRENCE OFOSU
MEMBER	REV. JOSEPH AKWASI ODURO

Statement of Trustees Responsibilities in Relation to the Financial Statements

The constitution of the church and law applicable to Charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Date: 5th February 2022

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2021 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

examine the financial statements under section 145 of the 2011 Act;
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

We conducted our examination 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

Independent Examiners Report to the trustees (Continued)

b) the financial statements for the year ended 31 December 2021 are in accordance with those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Signed:.....

Date: 7th February 2022

Kofi Asiamah FCCA

Chartered Certified Accountants
Unit 92 Battersea Buss Centre
London SW11 5Q

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)
Statement of Financial Activities
For the year ended 31 December 2021

		Year ended 2021 Year ended 2020	
	Notes	Unrestricted func 2021	Unrestricted funds 2020
Incoming resources		34107	44905
Voluntary income	2	0	0
Gift aid	2	6261	8331
Investment income	2	12	458
Total incoming resources		40380	53694
Resources expended			
Charitable activities	3	£ 4,290	8703
Administrative expenses	4	£ 33,500	<u>35044</u>
Total resources expended		£ 37,790	43746
Net incoming resources for the year		£ 2,592	9,947
Funds brought forward		<u>127702</u>	<u>£ 117,755</u>
Total funds carried forward		£ 130,294	127,702

The notes form part of these financial statements

Presbyterian Church of Ghana, Midands District District - Milton Keynes congregation (UK)

Balance Sheet
At 31 December 2021

	Notes	2021	2020
Fixed Assets			
Tangible fixed asset	5	0	0
		0	0
Current Assets			
other debtors	6	£ 700.00	5000
		0	0
Cash at bank and in hand	7	£ 130,544	<u>123652</u>
Total current assets		£ 131,244	128652
Current Liabilities			
Creditors	8	£ 950	<u>950</u>
Net Current Asset		£ 130,294	127702
Total Net Assets		£ 130,294	<u>127702</u>
Funds			
Unrestricted funds	9	£ 130,294	<u>127702</u>
Total funds		£ 130,294	<u>127702</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

.....

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2021

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

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

Computer equipment : written off in the year of purchase

Musical instrument : written off in the year of purchase.

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

2 Voluntary income

	2021		2020	
	£			
General offering	£	6,415	£	7,649
Tithes	£	21,579	£	23,817
Harvest	£	4,969	£	10,610
Thanks Giving	£	1,085	£	1,243
Donation	£	60	£	1,585
Gift Aid	£	6,261	£	8,331
Bank Interest	£	12	£	458
	£	40,382	£	53,694

Presbyterian Church of Ghana, Midlands District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2021(continued)

3 Charitable activities	2021		2020	
Welfare & bereavement	£	4,290	£	8,703
		2021		2020
<u>4 Administrative expenses</u>				
£1 DISTRICT CONTRIBUTION	£	144	£	-
Advertising Insurance	£	-	£	695
Laptop Insurance	£	-	£	698
insurance	£	-	£	1,878
Ministers Allowance	£	4,900	£	4,750
Fuel	£	-	£	120
Assessment	£	11,573	£	13,695
district payments	£	1,911	£	360
Bus Maintenance	£	1,601	£	3,639
Bus Insurance	£	3,053	£	-
Stationery	£	789	£	353
Honorarium	£	250	£	200
Sundry	£	-	£	184
Website	£	515	£	66
Travel & Transport	£	418	£	604
Telephone	£	506	£	380
Conference expenses	£	1,203	£	1,558
Harvest Expenses	£	654	£	184
Rent	£	465	£	4,527
Mortgage Brokers	£	1,750		
Drink & Refreshment	£	190	£	203
Accountancy fees	£	950	£	950
Computer Equipment Maintenance	£	522	£	-
Capital Expense	£	2,104	£	-
	£	<u>33,500</u>	£	<u>35,044</u>

5 Tangible fixed assets		
Computer Equipment	0	0
Musical Instruments		0
	0	0

6 Debtors: Amounts falling due within one year		
Soft Loans	700	5000

7 Cash at bank and in hand

Current account	£ 5,211	8910
Deposit reserve account	£ 125,333	114742
Cash in hand	£ -	0
	<u>£ 130,544</u>	<u>123652</u>

Presbyterian Church of Ghana, North London District - Milton Keynes congregation (UK)

Notes to the financial statements for the year ended 31 December 2021 (continued)

8 Creditors: Amounts falling due within one year		
Sundry creditors	950	950

		<u>01.01.21</u>	<u>01.01.20</u>
9 Movement in funds	Net movement in funds		
Unrestricted funds	b/f	127,702	117,755
Surplus/Deficit		<u>2,592</u>	<u>9,947</u>
Restricted			
Total funds		<u>130,294</u>	<u>127,702</u>

