

# PRESBYTERIAN CHURCH OF GHANA MIDLANDS DISTRICT

England & Wales · Charity number 1196512

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-11-10

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

## Contact

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**Address** 19 Stour Close  
Newport Pagnell  
Buckinghamshire  
MK16 9DZ

**Phone** 07824880634

**Email** [pcgmld@gmail.com](mailto:pcgmld@gmail.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT INCLUDING PROMOTING AN UNDERSTANDING OF EQUAL TREATMENT FOR ALL.THE RELIEF OF SICKNESS AND POVERTY OF THE GENERAL PUBLIC BY PROVIDING GOODS TO INDIVIDUALS IN NEED, WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS, AND TO CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.TO HELP YOUNG PEOPLE THROUGH LEISURE TIME ACTIVITIES TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.”

**Activities:** Weekly religious services include our Sunday service including a Sunday school for the younger attendees. We also hold Bible study meetings, religious seminars, religious counselling, fellowship group meetings for men, women and young adults, along with other meetings at which we share our religious beliefs and ethos with members and the wider public.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£276,056	£273,665	-	-
2023-12-31	£168,762	£166,463	-	-
2022-12-31	£145,039	£147,443	-	-

## Trustees

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Name	Role	Appointed
ADELAIDE ATU	Chair	2024-01-01
Betty Oware		2019-12-07
James Edjekoomhene		2019-12-07
Owusu Kyeremateng		2019-12-07

**PRESBYTERIAN CHURCH OF GHANA MIDLANDS DISTRICT**

England & Wales - Charity number 1196512

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# Accounts

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PRESBYTERIAN CHURCH OF GHANA, MIDLANDS DISTRICT

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

CHARITY NO

1196512

Presbyterian Church of Ghana, Midlands District

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Year ended 31 December 2024

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Presbyterian Church of Ghana, Midlands District

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

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 the 10th November Registration number 1196512

#### 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

It is the policy of the trustees that the reserves of the District, 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 2024 reserves of the District was £2391 (2023. £2695)

Presbyterian Church of Ghana, Midlands District  
Trustees' report for the year ended 31 December 2024(Continued)

Trustees

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

CHAIRPERSON	ADELAIDE ATU
TREASURER	OWUSU KYEREMATENG
MEMBER	BETTY OWARE
MEMBER	JAMES EDJEKOOHENE

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 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: 31st March 2025

Presbyterian Church of Ghana, Midlands District  
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2024 on page 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 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: 15th April 2025

Kofi Asiamah FCCA

Chartered Certified Accountants  
12 Holliday Square  
London SW11 2HR

Presbyterian Church of Ghana, Midlands District  
Statement of Financial Activities  
For the year ended 31 December 2024

	Year ended	31.12.24	31.12.23
	Notes	Unrestricted funds	
		<u>2024</u>	<u>2023</u>
<b>Incoming resources</b>			
Assessment (Mission support)	2	139850	102383
Other Income	2	39109	13,875
Gift aid	2	97096	48275
Investment income	2	<u>0</u>	<u>0</u>
<b>Total incoming resources</b>		<b>276055</b>	<b>164532</b>
<b>Resources expended</b>			
Charitable activities	3	0	0
Administrative expenses	4	<u>273665</u>	<u>161837</u>
<b>Total resources expended</b>		<b>273665</b>	<b>161837</b>
<b>Net incoming resources for the year</b>		<b>2391</b>	<b>2,695</b>
Funds brought forward		3,709	1014
Prior year adjustment		<u>-796</u>	<u>0</u>
<b>Total funds carried forward</b>		<b>5,305</b>	<b>3,709</b>

The notes form part of these financial statements

	Notes	<u>2024</u>	<u>2023</u>
Fixed Assets	5		
Tangible fixed asset		0	0
Current Assets			
Debtors/Prepayments	6	0	0
Cash at bank and in hand	7	<u>6405</u>	<u>9866</u>
Total current assets		6405	9866
Current Liabilities			
Creditors	8	<u>1100</u>	<u>6157</u>
Net Current Asset		<u>5305</u>	<u>3709</u>
Total Net Assets		<u>5305</u>	<u>3709</u>
Funds			
Unrestricted funds	9	<u>5305</u>	<u>3709</u>
Total funds		<u>5305</u>	<u>3709</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

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Date: 8th April 2025

The notes form part of these financial statements

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## 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.

The notes form part of these financial statements

Details of Income for the year ended 31st December 2024

2 Materials	864	501
Donation	1819	0
Children Service	497	391
Presbyters conference	0	2370
JY Week	521	590
Soft Loan	4500	0
10th Anniversary	1779	0
PCGTV	0	1460
North and South CTE-(churches together in England)	1258	0
District Session	12037	0
District Service	4241	4070
District Offering	1473	0
District Session Delegate Fees	7870	3078
Europe Presbytery Session	2250	1415
2 Gift Aid Payment Rec.	97096	48275
3 Mission Support		
Milton Keynes	23125	21421
Hope	17677	20185
Gethsemane	18228	13431
Prince of Peace	13039	8585
Bethel	12158	8036
Redemption	18228	15522
Faith	17864	5432
Nottingham	4081	3605
Coventry	6802	6165
Ascension	<u>8650</u>	<u>0</u>
	139851	102383

The notes form part of these financial statements

Details of Expenditure for the year ended	<u>2024</u>	<u>2023</u>
4 Administration Expenses		
District Clerk Allowance	1890	1475
Contingency Fund	0	4666
Churches together	1725	0
Computer and Printer	1450	395
District Minister Salary	18959	12320
Pension	1622	1200
Ministers Allowance	29324	15090
District Item - Youth Ministry	3800	675
Europe Presbytery Mission Support	25738	9380
car insurance	1560	2027
Ministers travel	2737	700
Secretarial Support (Incl. Printing & Stationery)	0	150
Donation	10919	4103
Ministers Transport / Travel	0	2940
Seminar/Training	1732	0
Soft Loan	4500	0
Travel and Transport Ad hoc	1581	0
Hospitality Expenses	0	105
Catechists Allowance	6780	5220
catechists rep Allowance	860	715
Support for Directors Activities	2648	2585
Rent for District Meeting Rooms / Event	8187	2926
Audit / Accounting / Payroll Fees	1166	1090
Presbytery Payment	5817	9389
Special ministerial training	0	6785
Equipment	133.92	0
Gift Aid Payment To Locals	97082	41356
District Treasurer Allowance	1884	1650
Bank Charges	1	0
District Lay Rep Allowance	1625	1325
District Session Conference	11650	8643
Website	920	1659
Rent	14400	11000
Europe Presbytery Conference	11970	11694
Stationery / Materials	<u>1005</u>	<u>575</u>
	273665	161837

The notes form part of these financial statements

	<u>2024</u>	<u>2023</u>
5 Tangible fixed assets	0	0
6 Debtors: Amounts falling due within one year		
Debtors	0	0
7 Cash at bank and in hand		
Current account	6405	9866
Deposit reserve account	0	0
Cash in hand	<u>0</u>	<u>0</u>
	6405	9866

Presbyterian Church of Ghana, Midlands District

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

8 Creditors: Amounts falling due within one year		
Sundry creditors	1100	1100
Other payment credits	0	0
	1100	1100

	Net movement in funds	<u>01.01.24</u>	<u>01.01.23</u>
9 Movement in funds			
Unrestricted funds	b/f	3709	1014
Prior year adjustment		-796	0
Surplus/Deficit		<u>2392</u>	<u>2695</u>
Total funds		5305	3709.2

**PRESBYTERIAN CHURCH OF GHANA MIDLANDS DISTRICT**

England & Wales - Charity number 1196512

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# Accounts

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PRESBYTERIAN CHURCH OF GHANA, MIDLANDS DISTRICT

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

CHARITY NO

1196512

Presbyterian Church of Ghana, Midlands District

Contents of the Financial Statements

Year ended 31 December 2023

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Presbyterian Church of Ghana, Midlands District  
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 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, Midlands District (UK), is a charity incorporated organisation registered on the 10th November 2021

Registration number 1196512

#### 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

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

As at 31 December 2023 reserves of the District were £3314 (2022. £1014)

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Presbyterian Church of Ghana, Midlands District  
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	JAMES EDJEKOOHENE
TREASURER	OWUSU KYEREMATENG
MEMBER	BETTY OWARE

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

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: 8TH APRIL 2024

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Presbyterian Church of Ghana, Midlands District  
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2023 on page 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 Examiners 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: 15th April 2024

## Presbyterian Church of Ghana, Midlands District (UK)

## Statement of Financial Activities

For the year ended 31 December 2023

	Year ended	31.12.2023	31.12.2022
		Unrestricted funds	
Notes		<u>2023</u>	<u>2022</u>
Incoming resources		10,611	29456
Assessment (Mission support)	2	109919	83034
Gift aid	2	48231	32548
Investment income	2	<u>0</u>	<u>0</u>
Total incoming resources		<u>168761</u>	<u>145039</u>
Resources expended			

Charitable activities	3	0	0
Administrative expenses	4	166462	147443
Total resources expended		<u>166462</u>	<u>147443</u>
Net incoming resources for the year		2,299 -	2,404
Funds brought forward		<u>1014</u>	<u>3419</u>
Total funds carried forward		3,313	1,014

The notes form part of these financial statements

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Presbyterian Church of Ghana, Midlands District

Balance Sheet  
At 31 December 2023

		<u>2023</u>	<u>2022</u>
Fixed Assets	Notes 5		
Tangible fixed asset		0	0

Current Assets			
other debtors	6	0	0
Cash at bank and in han	7	<u>4686</u>	<u>2114</u>
Total current assets		4686	2,114
Current Liabilities			
Creditors	8	<u>1372</u>	<u>1100</u>
Net Current Asset		<u>3314</u>	<u>1014</u>
Total Net Assets		<u>3314</u>	<u>1014</u>
Funds			
Unrestricted funds	9	<u>3314</u>	<u>1014</u>
Total funds		<u>3314</u>	<u>1014</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

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Date: 8th April 2024

The notes form part of these financial statements

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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.

The notes form part of these financial statements

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#### Details of Income for the year ended 31st December 2023

Materials	501	1,821
Donation	150	6,722
Youth and Student	0	451
Children Service	391	824
transfer sundries	0	0

JY Week	590	118
Health Week	0	30
PCGTV	1460	0
Charity Registration	0	3360
Harvest 10%	0	213
District Service	4070	4198
BSPG	0	220
Presbytery Manse	0	1640
£1 Local Evangelism Contribution	0	211
District Session Delegate Fees	1080	8650
Europe Presbytery Session	2370	<u>1000</u>
	<u>10611</u>	<u>29457</u>
Gift Aid Payment Rec.	<u>48231</u>	<u>32548</u>
<u>Mission Support</u>		
Milton Keynes	20681	16196
Hope	19456	13572
Gethsemane	14420	10068
Prince of Peace	11176	7392
Bethel	8813	6656
Redemption	15622	11906
Faith	10318	8142
Nottingham	3605	2276
Coventry	5768	2276
Leicester	0	110
Ascension	0	<u>4440</u>
	109859	<u>83034</u>

The notes form part of these financial statements

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Details of Expenditure for the year ended

2023

2022

4 Administration Expenses		
District Clerk Allowance	1800	1,862
Contingency Fund micelleaneous	6166	3,824
Computer and Printer	395	514
District Minister Salary	11800	20,061
Pension	1320	840
Ministers Allowance	13530	10,000
District Item - Youth Ministry	2175	1,532
Europe Presbytery Mission Support	25719	17,200
car unurance	2027	-
Ministers travel	2188	-
Secretarial Support (Incl. Printing & Stationery)	0	360
Mission and Evangelism	0	800
Donation	4353	-
Ministers Transport / Travel	921	3,483
Seminar/Training	850	180
Donation	0	10,443
Travel and Transport Ad hoc	0	1,886
Hospitality Expenses	105	1,913
NI/Tax	800	300
Catechists Allowance	5420	4,150
catechist s rep Allowance	800	-
Support for Directors Activities	795	485
Rent for District Meeting Rooms / Event	726	3,395
Audit / Accounting / Payroll Fees	1090	1,100
Presbytery Payment	2340	11,412
Special ministerial training	5985	-
Group Account	0	257
Gift Aid Payment To Locals	48223	32,535
District Treasurer Allowance	1800	1,850
Stationery / Gift Aid Registration	0	7,003
District Lay Rep Allowance	1500	1,550
District Session Conference	270	8,509
Website	1659	-
Rent	13200	-
Europe Presbytery Conference	8331	-
Stationery / Materials	<u>175</u>	-
		-
	<u>166462</u>	<u>147443</u>

The notes form part of these financial statements

5 Tangible fixed assets

6 Debtors: Amounts falling due within one year

Debtors	0	0
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7 Cash at bank and in hand

Current account

Deposit reserve account	0	-
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Cash in hand	<u>4686</u>	<u>2114</u>
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	<u>4686</u>	<u>2114</u>
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Presbyterian Church of Ghana, Midlands District

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

8 Creditors: Amounts falling due within one year

Sundry creditors	1100	1100
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Other credits	<u>272</u>	<u>0</u>
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	1372	1100
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Net movement in funds

	<u>01.01.23</u>	<u>01.01.2022</u>
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9 Movement in funds

Unrestricted funds	b/f	1014	3,418
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Surplus/Deficit		2300	<u>-2404</u>
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	<u>3314</u>	<u>1,014</u>
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Total funds



**PRESBYTERIAN CHURCH OF GHANA MIDLANDS DISTRICT**

England & Wales - Charity number 1196512

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# Accounts

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PRESBYTERIAN CHURCH OF GHANA, MIDLANDS DISTRICT

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

CHARITY NO

1196512

Presbyterian Church of Ghana, Midlands District

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Presbyterian Church of Ghana, Midlands District

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 2022. 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

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 the 10th November Registration number 1196512

#### 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

It is the policy of the trustees that the reserves of the District, 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 District was £1014.

Presbyterian Church of Ghana, Midlands District  
Trustees' report for the year ended 31 December 2022(Continued)

Trustees

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

CHAIRPERSON	JAMES EDJEKOOHENE
TREASURER	OWUSU KYEREMATENG
MEMBER	BETTY OWARE

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:

Presbyterian Church of Ghana, Midlands District  
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 December 2022 on page 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: 15th February 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
	Notes	Unrestricted funds 2022
Incoming resources		29456
Assessment (Mission support)	2	83034
Gift aid	2	32548
Investment income	2	0
 Total incoming resources		 145039
 Resources expended		
Charitable activities	3	0
Administrative expenses	4	147,443
Total resources expended		147,443
 Net incoming resources for the year		 -      2,404
 Funds brought forward		 3,419
 Total funds carried forward		 1,014

The notes form part of these financial statements

Presbyterian Church of Ghana, Midlands District

Balance Sheet  
At 31 December 2022

	Notes	2022
Fixed Assets	5	
		0
Tangible fixed asset		
Current Assets		
other debtors	6	0
Cash at bank and in han	7	2,114
Total current assets		2,114
Current Liabilities		
Creditors	8	<u>1100</u>
Net Current Asset		1,014
Total Net Assets		<u>1,014</u>
Funds		
Unrestricted funds	9	<u>1,014</u>
Total funds		<u>1,014</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

.....

Date: 8th February 2023

The notes form part of these financial statements

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.

The notes form part of these financial statements

Details of Income for the year ended 31st December 2022

Materials	1,821
Donation	6,722
Youth and Student	451
Children Service	824
JY Week	118
Health Week	30
Charity Registration	3,360
Harvest 10%	213
District Service	4,198
BSPG	220
Presbytery Manse	1,640
£1 Local Evangelism Contribution	211
District Session Delegate Fees	8,650
Europe Presbytery Session	1,000
	<u>29,457</u>

Gift Aid Payment Rec.	<u>32,548</u>
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**Mission Support**

Milton Keynes	16,196
Hope	13,572
Gethsemane	10,068
Prince of Peace	7,392
Bethel	6,656
Redemption	11,906
Faith	8,142
Nottingham	2,276
Coventry	2,276
Leicester	110
Ascension	4,440
	<u>83,034</u>

The notes form part of these financial statements

Details of Expenditure for the year ended 31/12/2022

4 Administration Expenses

District Clerk Allowance	1,862.00
Contingency Fund	3,823.50
Computer and Printer	514.00
District Minister Salary	20,061.10
Pension	840.00
Ministers Allowance	10,000.00
District Item - Youth Ministry	1,532.00
Europe Presbytery Mission Support	17,200.00
Mission and Evangelism	800.00
Ministers Transport / Travel	3,483.02
Secretarial Support (Incl. Printing & Stationery)	360.00
Seminar/Training	180.00
Donation	10,443.40
Travel and Transport Ad hoc	1,886.00
Hospitality Expenses	1,913.00
NI/Tax	300.17
Catechists Allowance	4,150.00
Support for Directors Activities	484.69
Rent for District Meeting Rooms / Event	3,395.33
Audit / Accounting / Payroll Fees	1,100.00
Presbytery Payment	11,411.53
Group Account	257.26
Gift Aid Payment To Locals	32,534.83
District Treasurer Allowance	1,850.00
Stationery / Gift Aid Registration	7,002.51
District Lay Rep Allowance	1,550.00
District Session Conference	8,509.00
	<hr/>
	147,443.34
	<hr/>

The notes form part of these financial statements

5 Tangible fixed assets

6 Debtors: Amounts falling due within one year

0

0

7 Cash at bank and in hand

Current account

2,114

Deposit reserve account

-

Cash in hand

-

2,114

Presbyterian Church of Ghana, Midlands District

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

8 Creditors: Amounts falling due within one year

Sundry creditors

1100

0

1100

Net movem

01.01.22

9 Movement in funds

Unrestricted funds

b/f

3,419

Surplus/Deficit

- 2,404

1,014

Total funds