

MOUNT ZION PRESBYTERIAN CHURCH (UK)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 23 MAY 2025**

Mount Zion Presbyterian Church (UK)

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For the year ended 23 May 2025**

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Mount Zion Presbyterian Church (UK)
Trustees' report for the year ended 23 May 2025

The trustees present their report and unaudited financial statements of the church for the year ended 23 May 2025.

Charity Registration number 1209001
Governing document: Trust Deed dated 24 May 2024

Trustees

The trustees who served during the year and up to the date of this report were:

Rev John Danso
Grace Boakye-Dankwa Akyeampong
Nancy Eleni Adisenu
Georgina Nyarko Wiredu
Kwabena Ofoi-Manteaw
Veronica Durowa-Asante
Amos Asiedu Darkwa Agyei

Structure, Governance and Management

The charity is constituted as a trust and is governed by its Trust Deed. The trustees are responsible for the overall governance and strategic direction of the charity and for ensuring that its activities are carried out in accordance with its charitable objects

Trustees are appointed in accordance with the provisions of the Trust Deed. New trustees receive an induction covering the charity's objectives, governance structure, and their duties and responsibilities under charity law

Objects and Public Benefit

The objects of the charity are set out in the Trust Deed and are to advance the Christian faith for the benefit of the public through public worship, prayer and religious activities, pastoral care and support and distribution of Christian literature.

In planning and carrying out its activities, the trustees have had due regard to the Charity Commission's guidance on public benefit and confirm that the charity's activities during the the year were carried out I furtherence of its charitable purposes

Activities and Acheivements

For the year ended 23 May 2025, the charity continued its regular programme of worship services, prayer meetings, teaching, and pastoral support. The church also engaged in community outreach and support activities in line with its charitable objectives.

Review of Financial Activities

The net incoming resources of the church for the year ended 23 May 2025 amounted to £11,834. At 23 May 2025, the reserves of the church were £36,575.

Mount Zion Presbyterian Church (UK)

Trustees' report for the year ended 23 May 2025 (Continued)

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 the 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:

Signed by:

DFBDFE3553874C4...

Kwabena Ofori Manteaw

10/03/2026

Mount Zion Presbyterian Church (UK)

Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 23 May 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

Presbyterian Church of Ghana - Victory Congregation (UK)

Independent Examiners Report to the trustees (Continued)

- b) the financial statements for the year ended 23 May 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

Topmost Accountancy Services
Seth Koranteng
Chartered Certified Accountant

Mount Zion Presbyterian Church (UK)**Statement of Financial Activities
For the year ended 23 May 2025**

		24.05.24 to 31.03.25	24.05.24 to 31.03.25	24.05.24 to 31.03.25
		Restricted fund	Unrestricted fund	Total
	Notes			£
Incoming resources				
Voluntary income	2	-	29,925	29,925
Investment income		-	345	345
Total incoming resources		-	30,270	30,270
Resources expended				
Charitable activities	3	-	5,416	5,416
Administrative expenses	4	-	13,021	13,021
Total resources expended		-	18,437	18,437
Net incoming resources for the year		-	11,834	11,834
Funds brought forward		-	24,741	24,741
Total funds carried forward		-	36,575	36,575

The notes form part of these financial statements

Mount Zion Presbyterian Church (UK)

Balance Sheet
At 23 May 2025

	Notes	2025 £
Fixed Assets		
Tangible	5	<u>1,050</u>
Current Assets		
Cash at bank	6	36,865
Total current assets		<u>36,865</u>
Current Liabilities		
Creditors	7	1,340
Net Current Asset		<u>35,525</u>
Total Net Assets		<u><u>36,575</u></u>
Funds		
	8	36,575
Total funds		<u><u>36,575</u></u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Signed by:

DFBDFE3553874C4...

Kwabena Ofori-Manteaw
10/03/2026

Mount Zion Presbyterian Church (UK)

Notes to the financial statements for the year ended 23 May 2025

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:

Musical instrument : 25% on cost

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

	23.05.25	23.05.25	23.05.25
	Restricted	Unrestricted	£
General offering	-	8,714	8,714
Tithes	-	13,555	13,555
Harvest	-	6,181	6,181
Special offering and donations	-	1,475	1,475
	-	29,925	29,925

Mount Zion Presbyterian Church (UK)

Notes to the financial statements for the year ended 23 May 2025 (continued)

3 Charitable activities

23.05.25

£

Welfare & bereavement	1,700
Gifts & donations	2,630
Mission support	1,086
	<u>5,416</u>

23.05.25

£

4 Administrative expenses

Catechist allowance	1,350
Organist	1,200
Computer & internet expenses	156
Pulpit supply	2,450
Printing, postage & stationery	227
Refreshment	257
Rent	5,350
Travel	80
Sundry	261
Depreciation	350
Accountancy fees	1,340
	<u>13,021</u>

5 Tangible fixed assets

Musical Instruments	1,050
	<u>1,050</u>

6 Cash at bank and in hand

Deposit account	30,540
Current account	6,324
	<u>36,865</u>

Mount Zion Presbyterian Church (UK)

Notes to the financial statements for the year ended 23 May 2025 (continued)

7 Creditors: Amounts falling due within one year

	23.05.25
	£
Accruals	1,340
	1,340

	At 24.05.24	Net movement in funds	At 23.05.25
	£		£
8 Movement in funds			
Unrestricted funds	24,741	11,834	36,575
Restricted	-	-	-
Total funds	24,741	11,834	36,575

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	30,270	(18,437)	11,834
Restricted	-	-	-
Total funds	30,270	(18,437)	11,834

9 Related party disclosure

During the period, Rev John Danso and Catechist Amos Agyei who served as trustees were paid £2,450 and £1,350 respectively for pastoral and ministry related services provided to the church