

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**  
**FOR**  
**HIGHEST PRAISE PRAYER CENTRE**

Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

**HIGHEST PRAISE PRAYER CENTRE**

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**FOR THE YEAR ENDED 31 DECEMBER 2018**

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## **HIGHEST PRAISE PRAYER CENTRE**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2018**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

HPPC continues to go through a transition period and we were delighted to move to our new premises in Watford. This venue allowed us the space and time to cater to the needs of the community. We offered counselling, training classes and were able to hold regular all Night Prayer Services for the first time.

We were grateful to be able to receive 50 used chairs which were obtained free of charge through the information of one of the church members. We held regular outreach days where the members engaged the community in conversation sharing what we do as a church.

Our telephone outreach dubbed 'Destiny Moment' which is a 5 minute audio message from the Pastors, encouraged many and we received daily replies from all over the world requesting prayer as well as sharing their stories.

We offered benevolence through our welfare department to a number of members as well as support to members going through health issues.

Our goals for the coming year are to expand our services in the local community by holding regular youth services and introducing instrument lessons.

We also aim to try and work with local charities and hold training and motivational forums to continue to support and train people to become more independent.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1165737

##### **Principal address**

6 Grenadier Close  
St. Albans  
AL4 0BH

##### **Trustees**

Rev S A K Quansah  
Rev E Ohene-Apraku  
Bishop M Hutton-Wood

##### **Independent Examiner**

Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

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**HIGHEST PRAISE PRAYER CENTRE**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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Approved by order of the board of trustees on 29 February 2020 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Rev S A K Quansah', written in a cursive style.

Rev S A K Quansah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HIGHEST PRAISE PRAYER CENTRE**

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**Independent examiner's report to the trustees of Highest Praise Prayer Centre**

I report to the charity trustees on my examination of the accounts of Highest Praise Prayer Centre (the Trust) for the year ended 31 December 2018.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ekow Appiatse  
FCCA  
Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

29 February 2020

**HIGHEST PRAISE PRAYER CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

		<b>31.12.18</b>	<b>31.12.17</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>11,110</b>	17,381
<b>EXPENDITURE ON</b>			
Raising funds		<b>8,963</b>	12,227
<b>Charitable activities</b>			
Charitable		<b>2,117</b>	5,058
<b>Total</b>		<b>11,080</b>	17,285
<b>NET INCOME</b>		<b>30</b>	96
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>559</b>	463
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>589</b>	559

**HIGHEST PRAISE PRAYER CENTRE**

**BALANCE SHEET**  
**31 DECEMBER 2018**

		<b>31.12.18</b>	<b>31.12.17</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Cash at bank		<b>589</b>	559
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>589</b>	559
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT</b>			
<b>LIABILITIES</b>		<b>589</b>	559
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>589</b>	559
		<hr/>	<hr/>
<b>FUNDS</b>	4		
Unrestricted funds		<b>589</b>	559
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>589</b>	559
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 29 February 2020 and were signed on its behalf by:

S A K Quansah - Trustee

## **HIGHEST PRAISE PRAYER CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

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**HIGHEST PRAISE PRAYER CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,381
<b>EXPENDITURE ON</b>	
Raising funds	12,227
<b>Charitable activities</b>	
Charitable	5,058
<b>Total</b>	<u>17,285</u>
<b>NET INCOME</b>	<u>96</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	463
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>559</u></u>

**4. MOVEMENT IN FUNDS**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	559	30	589
<b>TOTAL FUNDS</b>	<u><u>559</u></u>	<u><u>30</u></u>	<u><u>589</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,110	(11,080)	30
<b>TOTAL FUNDS</b>	<u><u>11,110</u></u>	<u><u>(11,080)</u></u>	<u><u>30</u></u>

**HIGHEST PRAISE PRAYER CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	463	96	559
<b>TOTAL FUNDS</b>	<u>463</u>	<u>96</u>	<u>559</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,381	(17,285)	96
<b>TOTAL FUNDS</b>	<u>17,381</u>	<u>(17,285)</u>	<u>96</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	463	126	589
<b>TOTAL FUNDS</b>	<u>463</u>	<u>126</u>	<u>589</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,491	(28,365)	126
<b>TOTAL FUNDS</b>	<u>28,491</u>	<u>(28,365)</u>	<u>126</u>

**HIGHEST PRAISE PRAYER CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.

**HIGHEST PRAISE PRAYER CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	31.12.18 £	31.12.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,110	17,381
<b>Total incoming resources</b>	<b>11,110</b>	<b>17,381</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Hall hire	8,363	10,618
Insurance	316	622
Sundries	284	368
Equipment	-	619
	<b>8,963</b>	<b>12,227</b>
<b>Charitable activities</b>		
Telephone	51	351
Postage and stationery	154	180
Advertising	435	448
Repairs & renewals	16	-
Outreach mission	896	267
Welfare, Choir & Youth	-	2,411
Training & materials	133	245
Conference expenses	-	401
Guest preachers' honorarium	200	540
Motor expenses	226	9
Website expenses	6	206
	<b>2,117</b>	<b>5,058</b>
<b>Total resources expended</b>	<b>11,080</b>	<b>17,285</b>
<b>Net income</b>	<b>30</b>	<b>96</b>