

**REGISTERED COMPANY NUMBER: 07308725 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1139291**

**Amended Report of the Trustees and  
Financial Statements for the Year Ended 31 May 2016  
for  
KHARIS MINISTRIES**

Richard Samson  
Chartered Accountant  
21 Coldharbour Lane  
London  
SE5 9NR

**Contents of the Amended Financial Statements  
for the Year Ended 31 May 2016**

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**Amended Report of the Trustees  
for the Year Ended 31 May 2016**

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The Trustees who are also directors of the charity for the purposes of Companies Act 2006, present their amended report with the amended financial statements of the charity for the year ended 31 May 2016 (The amended reports). The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 January 2015).

These amended reports are required because the previously prepared and submitted accounts did not comply with the relevant law, Statement of Recommended Practice or applicable Financial Reporting Standard.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are to advance the Christian faith in accordance with the teachings of the Bible and to further the gospel of the Lord Jesus Christ by any and all means possible; and the relief of poverty, sickness and distress primarily but not exclusively in Africa by the provision of food, clothes and shelter and the relief of persons who are victims of natural disasters of war.

**Significant activities**

Activities which further the objectives include preaching the Word of God through regular Thursday and Sunday church meetings and Friday community based meetings held at the homes of members of the church congregation.

The charity is actively engaged in providing wholistic support to many disadvantaged individuals from all walks of life. This support is provided in many different forms including fellowship, worship, education, training and practical application of Christian principles.

The charity encourages members of the church congregation to practice the belief that all activities of their lives must be guided and directed aright by the Word of God, which is the Bible.

There are also special one-off programmes such as conventions where visiting ministers are invited to preach and minister the Word of God. Members of the church congregation are also trained to live morally upright lives and be good examples in the communities in which they live.

The charity serves to provide a means through which people can seek God and lead lives based on sound Christian doctrine.

The main church has a choir that spreads the Gospel of Jesus Christ through Gospel concerts and singing during regular Church services.

**STRATEGIC REPORT**

**Financial review**

*Financial position*

The trustees are pleased with the financial position of the charity at the balance sheet date despite the reduction in funds resulting from required accounting adjustments and provisions for previously unrecognised liabilities and charges.

**Amended Report of the Trustees  
for the Year Ended 31 May 2016**

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**STRATEGIC REPORT**

**Financial review**

*Principal funding sources*

The charity is maintained and operated by means of contributions from members of the congregation, private individuals, organisations or associations that share the objectives and aspirations of the charity and from revenues derived from its assets or business. All donations and contributions are non-refundable and shall be disbursed as the trustees see fit.

*Investment policy and objectives*

The trustees are of the opinion that the performance of the charity from a financial standpoint is in line with their expectations and plans for the charity.

The charity does not currently hold any investments.

*Reserves policy*

The charity does not currently analyse its funds into different classes or categories. All the funds are maintained in a single general fund.

**Future plans**

The trustees plan to grow the membership from its present level and will continue to focus on refining and developing existing operations to the highest possible standards.

Regarding the financial position of the charity, the trustees are pleased both at the balance sheet date and at the date of the trustees' report. The outlook for the continued operations of the charity remains good.

The Trustees confirm that in their opinion: -

Adequate assets are available to fulfil the obligations of the charity, having regard to any likely delays or shortfalls in realising assets into cash.

No commitments or guarantees have been undertaken, other than those disclosed in the accounts.

The requirement for amended reports stems from a number of considerations which include:

Rapid growth and expansion of the operations of the charity beyond the administrative capabilities and knowledge base of the trustees at the time, and

Inadequate advice and support from the professional advisor at the time.

In late 2018 the trustees became concerned about the quality and accuracy of submissions made to Companies House and the Charity Commission. Following the outcome of a review by the current professional advisor the trustees resolved to prepare and submit amended reports.

A number of fundamental accounting, technical and compliance errors came to light. The trustees have taken swift and decisive action to correct these errors. These amended reports are one element of the trustees action plan.

The process of putting things right is ongoing at the date of this report - appropriate provisions have been reflected, where possible, in the Financial Statements.

**Amended Report of the Trustees  
for the Year Ended 31 May 2016**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07308725 (England and Wales)

**Registered Charity number**

1139291

**Registered office**

2a Orchard Road

Belvedere

Kent

DA17 5BP

**Trustees**

|                       |                    |                     |
|-----------------------|--------------------|---------------------|
| I Gogo                | Consultant - Legal | - appointed 10.1.19 |
|                       | Project Manager    |                     |
| P Afful-Mensah        | Solicitor          | - appointed 10.1.19 |
| J N Y Darbo           |                    | - appointed 18.4.19 |
| T D Owusu-Lane        | Pharmacist         | - appointed 10.1.19 |
| Rev C Paintsil        | Postal Worker      |                     |
| D Bediako             | Civil Servant      | - resigned 8.1.19   |
| Reverend S K B Fuakye | Reverend Minister  | - resigned 8.1.19   |
| L A A Yeboah          | Teacher            | - resigned 8.1.19   |

**Independent examiner**

Richard Samson

Chartered Accountant

21 Coldharbour Lane

London

SE5 9NR

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 March 2020 and signed on the board's behalf by:

P Afful-Mensah - Trustee

## **Independent Examiner's Report to the Trustees of Kharis Ministries**

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### **Independent examiner's report to the trustees of Kharis Ministries ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2016.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Richard Samson  
Chartered Accountant  
21 Coldharbour Lane  
London  
SE5 9NR

28 March 2020

**Amended Statement of Financial Activities  
for the Year Ended 31 May 2016**

|  |       | <b>2016</b>           | 2015                  |
|--|-------|-----------------------|-----------------------|
|  |       | <b>Unrestricted</b>   | Total funds           |
|  |       | <b>fund</b>           | as restated           |
|  | Notes | £                     | £                     |
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                       |                       |
| Donations and legacies                 | 2     | 735,322               | 512,401               |
| Investment income                      | 3     | <u>169</u>            | <u>-</u>              |
| <b>Total</b>                           |       | <b>735,491</b>        | 512,401               |
| <br><b>EXPENDITURE ON</b>              |       |                       |                       |
| <b>Charitable activities</b>           | 4     |                       |                       |
| Ministry and evangelism                |       | 432,149               | 186,505               |
| Alleviation of poverty and distress    |       | 9,035                 | -                     |
| Running costs                          |       | <u>255,020</u>        | <u>149,257</u>        |
| <b>Total</b>                           |       | <b>696,204</b>        | 335,762               |
| <br><b>NET INCOME</b>                  |       | <b>39,287</b>         | 176,639               |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                       |                       |
| As previously reported                 |       | 437,475               | 191,358               |
| Prior year adjustment                  | 11    | <u>(69,478)</u>       | <u>-</u>              |
| <b>As Restated</b>                     |       | <b>367,997</b>        | 191,358               |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b><u>407,284</u></b> | <b><u>367,997</u></b> |

The notes form part of these financial statements



**Amended Balance Sheet**  
**At 31 May 2016**

|  |       | <b>2016</b>           | 2015           |
|--|-------|-----------------------|----------------|
|  |       | <b>Unrestricted</b>   | Total funds    |
|  |       | <b>fund</b>           | as restated    |
|  | Notes | £                     | £              |
| <b>FIXED ASSETS</b>                          |       |                       |                |
| Tangible assets                              | 12    | <b>88,604</b>         | 232,395        |
| <b>CURRENT ASSETS</b>                        |       |                       |                |
| Debtors                                      | 13    | <b>1,600</b>          | 1,600          |
| Cash at bank and in hand                     |       | <b><u>608,465</u></b> | <u>205,480</u> |
|  |       | <b>610,065</b>        | 207,080        |
| <b>CREDITORS</b>                             |       |                       |                |
| Amounts falling due within one year          | 14    | <b>(291,385)</b>      | (71,478)       |
| <b>NET CURRENT ASSETS</b>                    |       | <b><u>318,680</u></b> | <u>135,602</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>407,284</b>        | 367,997        |
| <b>NET ASSETS</b>                            |       | <b><u>407,284</u></b> | <u>367,997</u> |
| <b>FUNDS</b>                                 | 15    |                       |                |
| Unrestricted funds                           |       | <b><u>407,284</u></b> | <u>367,997</u> |
| <b>TOTAL FUNDS</b>                           |       | <b><u>407,284</u></b> | <u>367,997</u> |

The notes form part of these financial statements

**Amended Balance Sheet - continued**  
**At 31 May 2016**

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The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 28 March 2020 and were signed on its behalf by:

P Afful-Mensah - Trustee

The notes form part of these financial statements

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**Amended Cash Flow Statement  
for the Year Ended 31 May 2016**

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|   |       | <b>2016</b>                  | 2015                  |
|---|-------|------------------------------|-----------------------|
|   |       | £                            | as restated<br>£      |
| <b>Cash flows from operating activities:</b>                              | Notes |                              |                       |
| Cash generated from operations  | 1     | <b>262,480</b>               | 219,807               |
| Tax paid  |       | <b><u>196,250</u></b>        | <u>43,899</u>         |
| <b>Net cash provided by (used in) operating activities</b>                |       | <b><u>458,730</u></b>        | <u>263,706</u>        |
| <br><b>Cash flows from investing activities:</b>                          |       |                              |                       |
| Purchase of tangible fixed assets   |       | <b>(55,914)</b>              | (58,226)              |
| Interest received   |       | <b><u>169</u></b>            | <u>-</u>              |
| <b>Net cash provided by (used in) investing activities</b>                |       | <b><u>(55,745)</u></b>       | <u>(58,226)</u>       |
|   |       | <hr/>                        | <hr/>                 |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>402,985</b>               | 205,480               |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <b><u>205,480</u></b>        | <u>27,970</u>         |
| <br><b>Cash and cash equivalents at the end of the reporting period</b>   |       | <b><u><u>608,465</u></u></b> | <u><u>233,450</u></u> |

The notes form part of these financial statements

**Notes to the Amended Cash Flow Statement  
for the Year Ended 31 May 2016**

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**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | <b>2016</b>           | 2015<br>as restated |
|---|-----------------------|---------------------|
|   | £                     | £                   |
| <b>Net income for the reporting period (as per the statement of financial activities)</b> | <b>39,287</b>         | 176,639             |
| <b>Adjustments for:</b>   |                       |                     |
| Depreciation charges  | <b>199,705</b>        | 17,189              |
| Interest received   | <b>(169)</b>          | -                   |
| Increase in debtors   | -                     | (1,600)             |
| Increase in creditors   | <u><b>23,657</b></u>  | <u>27,579</u>       |
| <b>Net cash provided by (used in) operating activities</b>                                | <u><b>262,480</b></u> | <u>219,807</u>      |

**Notes to the Amended Financial Statements  
for the Year Ended 31 May 2016**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The amended financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

**Tangible fixed assets**

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

|                       |                           |
|-----------------------|---------------------------|
| Plant and machinery   | - 25% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance |

**Taxation**

The charity is exempt from corporation 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.

**Notes to the Amended Financial Statements - continued**  
**for the Year Ended 31 May 2016**

**1. ACCOUNTING POLICIES - continued****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. DONATIONS AND LEGACIES**

|           | <b>2016</b>           | 2015<br>as restated   |
|-----------|-----------------------|-----------------------|
|           | £                     | £                     |
| Donations | <u><b>735,322</b></u> | <u><b>512,401</b></u> |

**3. INVESTMENT INCOME**

|                          | <b>2016</b>       | 2015<br>as restated |
|--------------------------|-------------------|---------------------|
|                          | £                 | £                   |
| Deposit account interest | <u><b>169</b></u> | <u><b>-</b></u>     |

**4. CHARITABLE ACTIVITIES COSTS**

|                                     | <b>Direct costs</b>   | <b>Grant<br/>funding of<br/>activities<br/>(See note 5)</b> | <b>Support<br/>costs<br/>(See note 6)</b> | <b>Totals</b>         |
|-------------------------------------|-----------------------|---|---|-----------------------|
|                                     | £                     | £   | £   | £                     |
| Ministry and evangelism             | <b>284,389</b>        | -   | <b>147,760</b>                            | <b>432,149</b>        |
| Running costs                       | -                     | -   | <b>255,020</b>                            | <b>255,020</b>        |
| Alleviation of poverty and distress | <u><b>-</b></u>       | <u><b>9,035</b></u>   | <u><b>-</b></u>                           | <u><b>9,035</b></u>   |
|                                     | <u><b>284,389</b></u> | <u><b>9,035</b></u>   | <u><b>402,780</b></u>                     | <u><b>696,204</b></u> |

**5. GRANTS PAYABLE**

|                                     | <b>2016</b>         | 2015<br>as restated |
|-------------------------------------|---------------------|---------------------|
|                                     | £                   | £                   |
| Alleviation of poverty and distress | <u><b>9,035</b></u> | <u><b>-</b></u>     |

**Notes to the Amended Financial Statements - continued**  
**for the Year Ended 31 May 2016**

**6. SUPPORT COSTS**

|                         | <b>Management</b>     | <b>Finance</b>      | <b>Totals</b>         |
|-------------------------|-----------------------|---------------------|-----------------------|
|                         | <b>£</b>              | <b>£</b>            | <b>£</b>              |
| Ministry and evangelism | <b>147,760</b>        | <b>-</b>            | <b>147,760</b>        |
| Running costs           | <u><b>249,334</b></u> | <u><b>5,686</b></u> | <u><b>255,020</b></u> |
|                         | <u><b>397,094</b></u> | <u><b>5,686</b></u> | <u><b>402,780</b></u> |

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | <b>2016</b>       | 2015             |
|-----------------------------|-------------------|------------------|
|                             | <b>£</b>          | as restated<br>£ |
| Depreciation - owned assets | <b>29,535</b>     | 45,262           |
| Hire of plant and machinery | <u><b>799</b></u> | <u>-</u>         |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

|                    | <b>2016</b>         | 2015             |
|--------------------|---------------------|------------------|
|                    | <b>£</b>            | as restated<br>£ |
| Trustees' salaries | <u><b>3,500</b></u> | <u>-</u>         |

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2016 nor for the year ended 31 May 2015.

**Notes to the Amended Financial Statements - continued  
for the Year Ended 31 May 2016**

**9. STAFF COSTS**

|                       | <b>2016</b>           | 2015<br>as restated |
|-----------------------|-----------------------|---------------------|
|                       | <b>£</b>              | £                   |
| Wages and salaries    | <b>120,700</b>        | 45,018              |
| Social security costs | <b>10,031</b>         | -                   |
|                       | <b><u>130,731</u></b> | <u>45,018</u>       |

The average monthly number of employees during the year was as follows:

|                     | <b>2016</b>     | 2015     |
|---------------------|-----------------|----------|
| Ministerial         | <b>2</b>        | 2        |
| Ministerial support | <b><u>6</u></b> | <u>1</u> |
|                     | <b><u>8</u></b> | <u>3</u> |

No employees received emoluments in excess of £60,000.

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

|                                   | Unrestricted<br>fund<br>as restated<br>£ |
|-----------------------------------|--|
| <b>INCOME AND ENDOWMENTS FROM</b> |  |
| Donations and legacies            | <u>512,401</u>                           |
| <b>Total</b>                      | 512,401                                  |
| <b>EXPENDITURE ON</b>             |  |
| <b>Charitable activities</b>      |  |
| Ministry and evangelism           | 186,505                                  |
| Running costs                     | <u>149,257</u>                           |
| <b>Total</b>                      | 335,762                                  |
| <b>NET INCOME</b>                 | <u>176,639</u>                           |



**Notes to the Amended Financial Statements - continued**  
**for the Year Ended 31 May 2016**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
as restated  
£

**RECONCILIATION OF FUNDS**

|                                    |         |
|------------------------------------|---------|
| <b>Total funds brought forward</b> | 191,358 |
|------------------------------------|---------|

**TOTAL FUNDS CARRIED FORWARD**

367,997

**11. PRIOR YEAR ADJUSTMENT**

The prior year adjustment relates to £43,899 Gift Aid claimed in error and an estimated PAYE liability of £25,579 previously unaccounted for.

**12. TANGIBLE FIXED ASSETS**

|                       | Short<br>leasehold<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and fittings<br>£ | Totals<br>£    |
|-----------------------|-------------------------|-----------------------------|-------------------------------|----------------|
| <b>COST</b>           |                         |                             |                               |                |
| At 1 June 2015        | 243,099                 | 277,108                     | 6,042                         | 526,249        |
| Additions             | <u>-</u>                | <u>55,914</u>               | <u>-</u>                      | <u>55,914</u>  |
| At 31 May 2016        | <u>243,099</u>          | <u>333,022</u>              | <u>6,042</u>                  | <u>582,163</u> |
| <b>DEPRECIATION</b>   |                         |                             |                               |                |
| At 1 June 2015        | 72,929                  | 216,941                     | 3,984                         | 293,854        |
| Charge for year       | -                       | 29,020                      | 515                           | 29,535         |
| Impairments           | <u>170,170</u>          | <u>-</u>                    | <u>-</u>                      | <u>170,170</u> |
| At 31 May 2016        | <u>243,099</u>          | <u>245,961</u>              | <u>4,499</u>                  | <u>493,559</u> |
| <b>NET BOOK VALUE</b> |                         |                             |                               |                |
| At 31 May 2016        | <u>-</u>                | <u>87,061</u>               | <u>1,543</u>                  | <u>88,604</u>  |
| At 31 May 2015        | <u>170,170</u>          | <u>60,167</u>               | <u>2,058</u>                  | <u>232,395</u> |

**Notes to the Amended Financial Statements - continued**  
**for the Year Ended 31 May 2016**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|      | <b>2016</b>         | 2015<br>as restated |
|------|---------------------|---------------------|
|      | £                   | £                   |
| Loan | <u><b>1,600</b></u> | <u><b>1,600</b></u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | <b>2016</b>           | 2015<br>as restated  |
|---------------------------------|-----------------------|----------------------|
|                                 | £                     | £                    |
| Gift Aid                        | <b>240,149</b>        | 43,899               |
| Social security and other taxes | <b>41,686</b>         | 25,579               |
| Accrued expenses                | <u><b>9,550</b></u>   | <u><b>2,000</b></u>  |
|                                 | <u><b>291,385</b></u> | <u><b>71,478</b></u> |

**15. MOVEMENT IN FUNDS**

|                           | <b>At 1.6.15</b>      | <b>Prior year</b>      | <b>Net</b>           | <b>At 31.5.16</b>     |
|---------------------------|-----------------------|------------------------|----------------------|-----------------------|
|                           | £                     | adjustment             | movement             | £                     |
|                           |                       | £                      | in funds             |                       |
|                           |                       |                        | £                    |                       |
| <b>Unrestricted funds</b> |                       |                        |                      |                       |
| General fund              | <b>437,475</b>        | <b>(69,478)</b>        | <b>39,287</b>        | <b>407,284</b>        |
|                           | <u>437,475</u>        | <u>(69,478)</u>        | <u>39,287</u>        | <u>407,284</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>437,475</b></u> | <u><b>(69,478)</b></u> | <u><b>39,287</b></u> | <u><b>407,284</b></u> |

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

|                           | <b>Incoming</b>       | <b>Resources</b>        | <b>Movement</b>      |
|---------------------------|-----------------------|-------------------------|----------------------|
|                           | resources             | expended                | in funds             |
|                           | £                     | £                       | £                    |
| <b>Unrestricted funds</b> |                       |                         |                      |
| General fund              | <b>735,491</b>        | <b>(696,204)</b>        | <b>39,287</b>        |
|                           | <u>735,491</u>        | <u>(696,204)</u>        | <u>39,287</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>735,491</b></u> | <u><b>(696,204)</b></u> | <u><b>39,287</b></u> |

**Notes to the Amended Financial Statements - continued  
for the Year Ended 31 May 2016**

**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1.6.14<br>£    | Net<br>movement<br>in funds<br>£ | At 31.5.15<br>£   |
|---------------------------|-------------------|----------------------------------|-------------------|
| <b>Unrestricted Funds</b> |                   |                                  |                   |
| General fund              | 191,358           | 176,639                          | 367,997           |
|                           | <u>          </u> | <u>          </u>                | <u>          </u> |
| <b>TOTAL FUNDS</b>        | <u>191,358</u>    | <u>176,639</u>                   | <u>367,997</u>    |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 512,401                    | (335,762)                  | 176,639                   |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>512,401</u>             | <u>(335,762)</u>           | <u>176,639</u>            |

**16. RELATED PARTY DISCLOSURES**

During the year under review Frank Bediako who is the husband of Diana Bediako, a trustee, received an annual salary of £5,600 for part-time work related to charity operations.

**17. AMENDED REPORT AND FINANCIAL STATEMENTS**

These amended reports replace those submitted to Companies House on 28 February 2017, they are now the statutory accounts and prepared as they were at the date of the original accounts.

**KHARIS MINISTRIES****Detailed Amended Statement of Financial Activities  
for the Year Ended 31 May 2016**

|   | <b>2016</b>    | <b>2015</b>              |
|---|----------------|--------------------------|
|   | <b>£</b>       | <b>as restated<br/>£</b> |
| <b>INCOME AND ENDOWMENTS</b>              |                |                          |
| <b>Donations and legacies</b>             |                |                          |
| Donations                                 | <b>735,322</b> | 512,401                  |
| <b>Investment income</b>                  |                |                          |
| Deposit account interest                  | <b>169</b>     | -                        |
| <b>Total incoming resources</b>           | <b>735,491</b> | 512,401                  |
| <b>EXPENDITURE</b>                        |                |                          |
| <b>Charitable activities</b>              |                |                          |
| Advertising                               | <b>5,081</b>   | 200                      |
| Ministry and evangelism                   | <b>203,597</b> | 174,260                  |
| Donations to other charities              | <b>75,711</b>  | -                        |
| Grants to individuals                     | <b>9,035</b>   | -                        |
|   | <b>293,424</b> | 174,460                  |
| <b>Support costs</b>                      |                |                          |
| <b>Management</b>                         |                |                          |
| Trustees' salaries                        | <b>3,500</b>   | -                        |
| Wages                                     | <b>117,200</b> | 45,018                   |
| Social security                           | <b>10,031</b>  | -                        |
| Hire of plant and machinery               | <b>799</b>     | -                        |
| Insurance                                 | <b>-</b>       | 3,761                    |
| Light and heat                            | <b>5,065</b>   | -                        |
| Telephone                                 | <b>7,550</b>   | -                        |
| Postage and stationery                    | <b>202</b>     | -                        |
| Sundries                                  | <b>5,875</b>   | -                        |
| Rent and rates                            | <b>2,544</b>   | 49,992                   |
| Travelling expenses                       | <b>11,931</b>  | 12,045                   |
| Repairs and maintenance                   | <b>11,949</b>  | 1,009                    |
| Accountancy fees                          | <b>9,550</b>   | 2,000                    |
| Cleaning                                  | <b>3,283</b>   | -                        |
| Information and communications technology | <b>1,080</b>   | -                        |
| Carriage                                  | <b>475</b>     | -                        |
| Carried forward                           | <b>191,034</b> | 113,825                  |

This page does not form part of the statutory financial statements

**Detailed Amended Statement of Financial Activities  
for the Year Ended 31 May 2016**

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|   | 2016                 | 2015                  |
|---|----------------------|-----------------------|
|   | £                    | as restated<br>£      |
| <b>Management</b>                           |                      |                       |
| Brought forward                             | 191,034              | 113,825               |
| Legal fees                                  | 6,355                | -                     |
| Short leasehold                             | -                    | 24,310                |
| Plant and machinery                         | 29,020               | 20,089                |
| Fixtures and fittings                       | 515                  | 863                   |
| Impairment losses for tangible fixed assets | <u>170,170</u>       | <u>-</u>              |
|   | <b>397,094</b>       | 159,087               |
| <b>Finance</b>                              |                      |                       |
| Bank charges                                | <u>5,686</u>         | <u>2,215</u>          |
| <b>Total resources expended</b>             | <b>696,204</b>       | 335,762               |
|   | <hr/>                | <hr/>                 |
| <b>Net income</b>                           | <u><u>39,287</u></u> | <u><u>176,639</u></u> |

This page does not form part of the statutory financial statements