

**REGISTERED COMPANY NUMBER: 07597348 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1142769**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**  
**FOR**  
**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

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**FOR THE YEAR ENDED 31 MARCH 2020**

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**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

a) Policies and Objectives

The objects of the Charity to be carried out for Public Benefit are:-

1) The advancement of the Christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in Schedule

2) the relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on Public Benefit in particular its supplementary public guidance on the advancement of religion for public benefit.

b) Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives:

Organisation of seminars in the church with proven speakers and ministers of faith to guide members in various aspects of the Christian faith

Support for other charities Christian events

Setting up different internal departments to minister to the members and outsiders in various outreaches and family park events and youth activities to affect our community positively

**Significant activities**

Sunday Service

Community outreach events

Provision of welfare support for members

Opening of new branches

**Public benefit**

The charity has continued to provide benefits to the public in the manner describe below.

1. Organising Sunday Service for religious worship and teaching
2. Organising Community outreach events and Evangelism
3. Provision of welfare support for members
4. Opening of new branches for spreading the good news of Jesus Christ

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

General charitable purposes

The prevention or relief of poverty

Overseas aid

Religious activities

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Investment performance**

The trustees have decided that at present, funds should be retained in Banks and Building Societies. Any change in such banking arrangement should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

**FINANCIAL REVIEW**

**Reserves policy**

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable E P Church to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

**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.

**Recruitment and appointment of new trustees**

Trustees' are appointed by a resolution of existing trustees and co-opted under the terms of the Trust Deed. Each trustee is required to assent to the doctrinal basis of the trust.

**Organisational structure**

The church is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the church is managed by the trustees.

**Wider network**

The charity is a member of the E P Church which has its headquarters in Ho, Volta Region in Ghana. The Charity's relationship with headquarters is governed by an "Agreement for Common Purposes". Under the Common Purposes Agreement, the charity has agreed to make an annual contribution to Ho. headquarters.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07597348 (England and Wales)

**Registered Charity number**

1142769

**Registered office**

14 BRUNEL CLOSE  
LONDON  
SE19 3AE

**Trustees**

G S GATI  
MS A Y A MENKA  
REV S A TSEKPO Chairperson  
G W K DZANDZO (deceased 27.2.2020)

**Company Secretary**

MS A Y A MENKA

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2020 and signed on its behalf by:

REV S A TSEKPO - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**Independent examiner's report to the trustees of EVANGELICAL PRESBYTERIAN CHURCH, GHANA (UNITED KINGDOM) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**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**

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.

MR SYMON ABUDEY  
FAIA  
Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

16 December 2020

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	114,697	114,966
Investment income	3	2,124	1,027
<b>Total</b>		116,821	115,993
 <b>EXPENDITURE ON</b>			
Raising funds	4	26,582	33,645
<b>Charitable activities</b>	5		
Charitable Activities		10,970	14,249
Other		15,764	9,061
<b>Total</b>		53,316	56,955
 <b>NET INCOME</b>		63,505	59,038
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		263,414	204,376
 <b>TOTAL FUNDS CARRIED FORWARD</b>		326,919	263,414

The notes form part of these financial statements

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**BALANCE SHEET**  
**31 MARCH 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	280,479	-
<b>CURRENT ASSETS</b>			
Debtors	11	-	29,398
Cash at bank		65,360	236,657
		<hr/> 65,360	<hr/> 266,055
<b>CREDITORS</b>			
Amounts falling due within one year	12	(18,920)	(2,641)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		46,440	263,414
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		326,919	263,414
		<hr/>	<hr/>
<b>NET ASSETS</b>		326,919	263,414
		<hr/>	<hr/>
<b>FUNDS</b>	13		
Unrestricted funds:			
EPC Dulwich		326,919	263,414
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		326,919	263,414
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 notes form part of these financial statements



**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**BALANCE SHEET - continued**  
**31 MARCH 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2020 and were signed on its behalf by:

S A TSEKPO - Trustee

The notes form part of these financial statements

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The 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 2019)', 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.

**Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Church equipment	- 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.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Church Annual Dues	13,412	13,980
HMRC Charities Gift aid	30,096	16,503
Tithes, Offering &Thanksgiving	42,440	46,434
Sundry Income & Donations	10,074	21,396
Annual Harvest Income	12,544	8,182
Church Groups Income	6,131	8,471
	<hr/>	<hr/>
	114,697	114,966
	<hr/>	<hr/>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	2,124	1,027
	<u>2,124</u>	<u>1,027</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Sanctuary Rental & Expenses	12,627	10,579
Visiting Ministers Expenses	1,540	4,598
Annual Harvest Expenses	828	522
General Church Expenses	2,106	4,199
Printing, Post & Reproduction	40	438
Consecration and training expenses	-	376
Website Hosting & IT Services	113	494
Flight and Travel for Clergy	5,728	4,591
Accommodation & Catering Clergy	3,600	6,528
Support costs	-	1,320
	<u>26,582</u>	<u>33,645</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Charitable Activities	10,970
	<u>10,970</u>

**6. SUPPORT COSTS**

	Governance costs £
Other resources expended	2,020
	<u>2,020</u>

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

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

	2020	2019
	£	£
Depreciation - owned assets	227	354
	<u>227</u>	<u>354</u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	114,966
Investment income	1,027
<b>Total</b>	<u>115,993</u>
 <b>EXPENDITURE ON</b>	
Raising funds	33,645
<b>Charitable activities</b>	
Charitable Activities	14,249
Other	9,061
<b>Total</b>	<u>56,955</u>
 <b>NET INCOME</b>	<u>59,038</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	204,376
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>263,414</u></u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Church equipment £	Totals £
<b>COST</b>				
At 1 April 2019	-	3,193	6,546	9,739
Additions	279,799	-	907	280,706
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	279,799	3,193	7,453	290,445
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 April 2019	-	3,193	6,546	9,739
Charge for year	-	-	227	227
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	-	3,193	6,773	9,966
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 March 2020	279,799	-	680	280,479
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

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

	2020 £	2019 £
HMRC Gift Aid	-	29,398
	<hr/>	<hr/>

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

	2020 £	2019 £
Other creditors	17,600	-
Accrued expenses	1,320	2,641
	<hr/>	<hr/>
	18,920	2,641
	<hr/>	<hr/>

**13. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
EPC Dulwich	263,414	63,505	326,919
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	263,414	63,505	326,919
	<hr/>	<hr/>	<hr/>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
EPC Dulwich	116,821	(53,316)	63,505
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>116,821</u>	<u>(53,316)</u>	<u>63,505</u>

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
EPC Dulwich	204,376	59,038	263,414
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>204,376</u>	<u>59,038</u>	<u>263,414</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
EPC Dulwich	115,993	(56,955)	59,038
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>115,993</u>	<u>(56,955)</u>	<u>59,038</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
EPC Dulwich	204,376	122,543	326,919
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>204,376</u>	<u>122,543</u>	<u>326,919</u>

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS - continued**

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>			
EPC Dulwich	232,814	(110,271)	122,543
<b>TOTAL FUNDS</b>	<u>232,814</u>	<u>(110,271)</u>	<u>122,543</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Church Annual Dues	13,412	13,980
HMRC Charities Gift aid	30,096	16,503
Tithes, Offering & Thanksgiving	42,440	46,434
Sundry Income & Donations	10,074	21,396
Annual Harvest Income	12,544	8,182
Church Groups Income	6,131	8,471
	<hr/>	<hr/>
	114,697	114,966
<b>Investment income</b>		
Deposit account interest	2,124	1,027
	<hr/>	<hr/>
<b>Total incoming resources</b>	116,821	115,993
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sanctuary Rental & Expenses	12,627	10,579
Visiting Ministers Expenses	1,540	4,598
Annual Harvest Expenses	828	522
General Church Expenses	2,106	4,199
Printing, Post & Reproduction	40	438
Consecration and training expenses	-	376
Website Hosting & IT Services	113	494
Flight and Travel for Clergy	5,728	4,591
Accommodation & Catering Clergy	3,600	6,528
	<hr/>	<hr/>
	26,582	32,325
<b>Charitable activities</b>		
Welfare Support & Expenses	3,226	8,692
Donation to other Churches	4,008	1,415
Donations to other societies	1,450	3,091
Gen. Assembly & Headquarters	2,286	1,051
	<hr/>	<hr/>
	10,970	14,249
<b>Other</b>		
Church Group Expenses	1,211	2,693
Social Expenses	4,660	2,677
Awards and Appreciations	5,300	2,600
Carried forward	11,171	7,970

This page does not form part of the statutory financial statements



**EVANGELICAL PRESBYTERIAN CHURCH, GHANA**  
**(UNITED KINGDOM)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
<b>Other</b>		
Brought forward	11,171	7,970
Transport and Coach Hire	1,700	-
Bank charges and interest	631	593
Repairs, renewal & cleaning	15	144
Fixtures and fittings	-	319
Depn of church equipment	227	35
	<hr/> 13,744	<hr/> 9,061
<b>Support costs</b>		
<b>Governance costs</b>		
Sundries	700	-
Accountancy and legal fees	1,320	1,320
	<hr/> 2,020	<hr/> 1,320
Total resources expended	<hr/> 53,316	<hr/> 56,955
<b>Net income</b>	<hr/> <hr/> 63,505	<hr/> <hr/> 59,038

This page does not form part of the statutory financial statements