

Charity no 1119042

HOUSE ON THE ROCK CHRISTIAN MINISTRY LTD

**Annual Accounts
Report and Accounts
for the Year End 30 June 2016**

HOUSE ON THE ROCK CHRISTIAN MINISTRY LTD

Trustees Reports for year ended 30th June 2016

The trustees present their financial statement for the year ended 30th June 2016

The principal activity of the organisation continues to be:

Propagation of the Gospel according to the teaching of JESUS CHRIST

Statement of Trustee Responsibilities

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period . In preparing these financial statements, the Trustee are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards and statement of recommended practices have been followed, subject to any material departures disclosed and explained in the statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also responsible for the safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detention of fraud and other irregularities.

In year programme

- Development of training programme for the youth
- Worked closely with mother and babies in the community
- Leadership development programme for the church and community
- Musical jamboree for the church and the youth in the community

.....
Peter Amponsah

Date: 16th November 2016

HOUSE ON THE ROCK CHRISTIAN MINISTRY					
1119042					
Annual accounts for the period					
Period start date	1st Jul 2015	To	Period end date	30th June 2016	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds				-	-	-	-
Voluntary income		S01	39,779	-	-	39,779	50,094
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	39,779	-	-	39,779	50,094
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	45,204	-	-	45,204	38,507
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		300	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	45,204	-	-	45,204	38,507
Net incoming/(outgoing) resources before transfers		S14	- 5,425	-	-	- 5,425	11,588
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 5,425	-	-	- 5,425	11,588
Other recognised gains/(losses)							
Prior year adjustment		S17		-	-	-	- 3,081
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 5,425	-	-	- 5,425	8,507
Total funds brought forward		S20	11,279	-	-	11,279	2,772
Total funds carried forward		S21	5,854	-	-	5,854	11,279

Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	1,000	-	-	1,000	-
(Short term) investments		B07		-	-	-	-
Cash at bank and in hand		B08	5,155	-	-	5,155	11,580
<i>Total current assets</i>		B09	6,155	-	-	6,155	11,580
Creditors: amounts falling due within one year	(Note 12)	B10	300	-	-	300	300
<i>Net current assets/(liabilities)</i>		B11	5,855	-	-	5,855	11,280
<i>Total assets less current liabilities</i>		B12	5,855	-	-	5,855	11,280
Creditors: amounts falling due after one year	(Note 13)	B13		-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
<i>Net assets</i>		B15	5,855	-	-	5,855	11,280
Funds of the Charity							
Unrestricted funds		B16	5,855			5,855	11,280
		B17				-	-
Restricted income funds (Note 14)		B18		-		-	-
Endowment funds (Note 15)		B19			-	-	-
<i>Total funds</i>		B20	5,855	-	-	5,855	11,280
			0				
Signed by	Signature		Print Name		Date of approval		
			Peter Amponsah		16th Nov 2016		

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with* ☒ Accounting Standards;

or

☐

Financial Reporting Standards for Smaller Enterprises (FRSSE);

- and with the Charities Act 1993.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions
Support Costs**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Tithes	22,301	28,285
	Offering	7,237	9,719
	Thanksoffering	2,231	3,495
	Building	4,279	6,229
	Gift aid	3,731	2,366
	Total	39,779	50,094
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C
Notes to the accounts
Note 4
Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Charitable activities	Office expenses	170	491
	Rent	27,396	21,525
	Welfare	1,850	-
	Insurance	785	1,742
	Books	999	-
	Van expenses	289	2,564
	Travel	2,009	1,392
	Telephone	824	790
	Accountancy fees	1,086	699
	Hospitality	315	280
	Music	1,120	1,525
	Youth Minisry	455	-
	Donation	-	100
	Bank Charges	-	32
	Honourarium	900	300
	Cleaning	300	-
	Other	1,082	3,973
	Utility	3,521	2,442
	Baptism	305	
	Mission Support	710	250
	Repairs & Maintenance	1,087	402
	Total	45,204	38,507
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Costs of generating voluntary income			
		-	-
	Total	-	-
Governance costs		-	-
		-	-
		-	-
	Total	-	-

House on The Rock Christian Ministry - Annual Account 1st Jul 2015 - 30th Jun 2016

Section C

Notes to the accounts

(cont)

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
300	300

Note 11 Debtors and prepayments*Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,000	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	1,000	-	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	300	300	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	300	300	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

HOUSE ON THE ROCK CHRISTIAN MINISTRY LTD

On accounts for the year
ended

30th June 2016

Charity no
(if any)

1119042

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: Ogedengbe

Date: 9th November 2016

Name: Tunji Ogedengbe

Relevant professional
qualification(s) or body

FCCA