

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
FOR
HIGHEST PRAISE PRAYER CENTRE

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

HIGHEST PRAISE PRAYER CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 7
Detailed Statement of Financial Activities	8

HIGHEST PRAISE PRAYER CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165737

Principal address

6 Grenadier Close
St Albans
Hertfordshire
AL4 0BH

Trustees

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

Independent examiner

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

HIGHEST PRAISE PRAYER CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a challenging but rewarding year for HPPC. We began the year opening a second branch in the neighbouring town of Watford in a local community centre. This was due to the demand for services by local residents. We then found a multipurpose space in Watford that better served our needs and was our first leased space. This enabled us to hold regular music lessons for members and provide more counselling and outreach during office hours to the local community.

Through our research we decided to expand our online presence. We began our first radio outreach programme entitled 'Break Out'. This was a weekly programme on a local Watford Internet based radio station Blessed FM which enabled us to share our teaching and advice with the local community and beyond. We also used other social media platforms such as Facebook and Periscope. This led to the launch of a daily devotional audio via WhatsApp Messenger entitled 'Destiny Moment'. To date we have received daily messages from listeners testifying to the benefits to their emotional and spiritual wellbeing. Some have even listened and being motivated to start their own business.

Our school in Ghana continued to provide education to the local community in Mbem, Central Region with registration over 80 children receiving free education, clothing and food through our school Little Angels Bible Academy. Donations from members enabled us to purchase an outdoor swing and slide set as well as bouncy castle and stationary.

We held a number of conferences with Guest Ministers from South Africa, USA and the UK supporting our efforts in the spiritual growth of the community. These included renowned dancer and speaker Apostle Elizabeth Hairston-McBurrows, USA. Pastor Simeon and Pastor Mrs Vuyokazi Akhimiemona, South Africa and many more.

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.

Approved by order of the board of trustees on 9 March 2019 and signed on its behalf by:



Rev S A K Quansah - Trustee

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

I report on the accounts for the year ended 31 December 2017 set out on pages four to seven.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.



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

9 March 2019

HIGHEST PRAISE PRAYER CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

		Year Ended 31.12.17 Unrestricted fund £	Period 2.2.16 to 31.12.16 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		17,381	16,160
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		12,227	8,338
Charitable activities			
Charitable		5,058	7,159
Governance costs		-	200
Total resources expended		17,285	15,697
NET INCOMING RESOURCES		96	463
RECONCILIATION OF FUNDS			
Total funds brought forward		463	-
TOTAL FUNDS CARRIED FORWARD		559	463

The notes form part of these financial statements

HIGHEST PRAISE PRAYER CENTRE

BALANCE SHEET
AT 31 DECEMBER 2017

		31.12.17 Unrestricted fund £	31.12.16 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		559	463
NET CURRENT ASSETS		559	463
TOTAL ASSETS LESS CURRENT LIABILITIES		559	463
NET ASSETS		559	463
FUNDS	3		
Unrestricted funds		559	463
TOTAL FUNDS		559	463

The financial statements were approved by the Board of Trustees on 9 March 2019 and were signed on its behalf by:



Rev S A K Quansah -Trustee

HIGHEST PRAISE PRAYER CENTRE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2017**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 2017 nor for the period ended 31 December 2016 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the period ended 31 December 2016 .

3. MOVEMENT IN FUNDS

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

HIGHEST PRAISE PRAYER CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

3. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	Net movement in funds £	At 31.12.16 £
Unrestricted Funds		
General fund	463	463
	<hr/>	<hr/>
TOTAL FUNDS	463	463
	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,160	(15,697)	463
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	16,160	(15,697)	463
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HIGHEST PRAISE PRAYER CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Year Ended 31.12.17 £	Period 2.2.16 to 31.12.16 £
INCOMING RESOURCES		
Voluntary income		
Donations	17,381	16,160
Total incoming resources	17,381	16,160
RESOURCES EXPENDED		
Costs of generating voluntary income		
Hall hire	10,618	5,762
Insurance	622	462
Sundries	368	564
Equipment	619	1,550
	12,227	8,338
Charitable activities		
Telephone	351	672
Postage and stationery	180	77
Advertising	448	986
Sundries	-	50
Outreach mission	267	144
Welfare, Choir & Youth	2,411	1,520
Training & materials	245	134
Conference expenses	401	1,612
Guest preachers' honorarium	540	1,602
Motor expenses	9	342
Website expenses	206	20
	5,058	7,159
Governance costs		
Accountancy	-	200
Total resources expended	17,285	15,697
Net income	96	463