

**REGISTERED CHARITY NUMBER:1052568**

**Report of the Trustees and Financial Statement for the Year Ended  
31st December 2018**

**For**

**DOMINION CHAPEL INTERNATIONAL**

P & E Accounting Services Limited  
Chartered Certified Accountants  
145 De La Pole Avenue  
Hull  
HU3 6RD

**Dominion Chapel International**  
**Contents of the Financial Statement For the Year Ended 31st December 2018**

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**Dominion Chapel International**  
**Report of the Trustees For the Year Ended 31st December 2018**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2018. 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**

1052568

**Principal Address**

PO Box 113  
Manchester  
M11 0AT

**Trustees**

Athley W Hylton  
Paula Sharp  
Mark Adjei-Kumi  
Gladys Dodoo  
Edith Attah

**Independent Examiner**

Emmanuel Ayitey Armah FCCA, MBA BSC  
P & E Accounting Services Limited  
Chartered Certified Accountants  
145 De La Pole Avenue  
Hull  
HU3 6RD

**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

**Dominion Chapel International**  
**Report of the Trustees For the Year Ended 31st December 2018**

**Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**ON BEHALF OF THE BOARD**



.....  
Signature

Athley Hylton  
.....

Name of Trustee

Date : 31 October 2019

## **Independent Examiner's Report to Trustees of Dominion Chapel International**

I report on the accounts for the year ended 31st December 2018 set out on pages four to eight

### **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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 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 the review of the accounting records kept by the charity and 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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.

Emmanuel Ayithey Armah FCCA MBA BSC  
P & E Accounting Services Limited  
Chartered Certified Accountants  
145 De La Pole Avenue  
Hull,  
HU3 6RD

Dominion Chapel International  
Income Statement for the Year Ended 31st December 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Incoming Resources					
Voluntary Income	2	57,453	-	57,208	54,452
Other Income	3	33,601	-	33,846	20,590
Grant Income	4	10,000		10,000	-
Total Incoming Resources		<u>101,054</u>	<u>-</u>	<u>101,054</u>	<u>75,042</u>
Resources Expended					
Charitable Activities	4	43,049		43,049	53,996
Gifts and Donation		400		400	1,193
Governance Cost	5	17,165		18,215	14,303
Other Resources Expended	6	9,757		9,757	9,353
Grant Income Expenses	7	4,300		4,300	-
Total Resources Expended		<u>74,671</u>	<u>-</u>	<u>74,671</u>	<u>78,845</u>
Net Incoming Resources		26,383		26,383	(3804)
Total Funds Brought forward		26,665		26,665	30,469
Total Carried Forward		<u>53,048</u>		<u>53,048</u>	<u>26,665</u>

Dominion Chapel International  
Statement of Financial Position as at 31st December 2018

	Notes	2018	2017 £
Tangible	9	88,525	66,691
Current Assets			
Debtors	10	4,335	2,674
Bank Balance	11	3,803	915
		<u>8,138</u>	<u>3,589</u>
Current Liabilities			
Creditors and Accruals	12	1,050	1,050
Net Assets		<u>95,613</u>	<u>69,230</u>
Reserves	13	<u>95,613</u>	<u>69,230</u>

Dominion Chapel International  
Notes to the Financial Statements for the Year Ended 31st December 2018

2. Voluntary Income

	2018	2017
	£	£
Tithes and Offering	57,208	54,422
Building Fund	245	30
	<u>57,453</u>	<u>54,452</u>

3. Other Income

Gift Aid Receivable	10,604	10,990
Rental Income	22,997	9,600
	<u>33,601</u>	<u>20,590</u>

4. Grant Income	10,000	-
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Grant received to for youth program to help train the youth in the community on musical equipments

4. Charitable Activities Cost

Wages	18,054	15,800
Rent	-	15,176
Ministries Expenses	-	500
Books and Teaching Material	-	0
Volunteer Expenses	1,100	0
Printing and Reproduction	102	0
Travel Cost	3,674	4,725
Publicity Cost	1,276	648
Evangelism	15,587	16,485
Hospitality	2,156	663
Youth Ministry	1,100	0
	<u>43,049</u>	<u>53,996</u>

5. Governance cost

Telephone	2,294	1,185
Repairs and maintenance	1,260	1,865
Professional fees	2,393	1,700
Heat and Light	2,398	3,172
General Expenses	1,005	936
Postage and Stationery	532	793
Biliding Insurance	1,333	2,569
Interest Payable and Similar (	1,087	458
Rates and Water		300
Office Salary	-	600
PAYE	375	42
Motor Expenses	665	683
Motor Insurance	3,823	
	<u>17,165</u>	<u>14,303</u>



Dominion Chapel International  
Notes to the Financial Statements for the Year Ended 31st December 2018

6. Other Resources Expended

	2018	2017
Depreciation:	£	£
Motor Vehicle	1,935	725
Computer Equipment	505	332
Land and Buildings	375	375
Lease Building Insurance	3,000	3,000
Improvement to Buildings	3,942	4,921
	<u>9,757</u>	<u>9,353</u>

7. Trustee Remuneration Benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2018

Trustee Expenses

There were no trustees' expenses paid neither for the year ended 31st December 2018

	2018	2017
8. Staff Costs	£	£
Wages and Salaries	18,054	15,800

9. Tangible Fixed Assets	Land /Buildings	Lease Building Insurance	Motor Vehicle	Church Equipment	Investments	Improvements	Purchase of Building Lease	Totals
	£		£	£				£
Cost As at 1 January 2018	15,000	15,000	18,395	19,452	8,000	49,205		125,052
Additions	-		5,566	1,200		2,725	22,100	31,591
	<u>15,000</u>	<u>15,000</u>	<u>23,961</u>	<u>20,652</u>	<u>8,000</u>	<u>51,930</u>	<u>22,100</u>	<u>156,643</u>

Depreciation								
At 1 January 2018	2,500	9,000	16,221	18,125	0	12,515	0	58,361
Charge for the Year	375	3,000	1,935	505	0	3,942	0	9,757
At 31 December 2018	<u>2,875</u>	<u>12,000</u>	<u>18,156</u>	<u>18,630</u>	<u>0</u>	<u>16,457</u>	<u>0</u>	<u>68,118</u>

At 31st December 2018	£12,125	£3,000	£5,805	£2,022	£8,000	£35,473	£22,100	£88,525
At 31st December 2017	£12,500	£6,000	£2,174	£1,327	£8,000	£36,690	£0	£66,691

Dominion Chapel International  
Notes to the Financial Statements for the Year Ended 31st December 2018

	2018	2017
10. Debtors: Amount Falling w	£	£
Other Debtors	2,735	2,674
	<u>2,735</u>	<u>2,674</u>

Dominion Chapel International

Notes to the Financial Statements for the Year Ended 31st December 2018

	2018	2017
10. Debtors: Amount Falling v	£	£
Other Debtors	<u>2,735</u>	<u>2,674</u>
	<u>2,735</u>	<u>2,674</u>

	2018	2017
11. Creditors :Amount Falling	£	£
Other Creditors	<u>1,050</u>	<u>1,050</u>
	<u>1,050</u>	<u>1,050</u>

	At 1/1/18	Net Movement	At 31st Dec 2018
	£	£	£
12. Movements In Funds			
Unrestricted Funds	26,666	26,383	53,049

	Incoming Resource	Resources Expended	Movement in Funds
	£	£	£
Net Movement in Funds includes			
Unrestricted Funds	101,054	74,671	26,383

13. Reserves

Balance Brought Forward	69,230	73,034
Surplus for the Year	<u>26,383</u>	<u>(3,804)</u>
	<u>95,613</u>	<u>69,230</u>

**Dominion Chapel International**  
**Notes to the Financial Statements for the Year Ended 31st December 2018**

**1.Accounting Policies**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity

**Incoming Resources**

All incoming resources are included on the Income and Expenditure Accounts 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 the headings that aggregate all cost related category. Where cost can not 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 the cost less estimated residual value of each asset over its estimated useful life

Motor Vehicles	-25% on reducing balance
Church Equipment	-20% on reducing balance
Improvement to Building	-10% on cost
Lease Building Insurance	- 20% on reducing balance
Land and Buildings	- 2.5% on cost

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