

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES**  
(Charity reg. 1118494)

**REPORT AND ACCOUNTS**

**31 MARCH 2022**

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>Status</b>	The charity is constituted as an unincorporated body.	
<b>Governing document</b>	The charity is established under a model trust deed.	
<b>Charity registration</b>	1118494	
<b>Principal address</b>	3 Weaver Walk West Norwood London SE27 0AH	(Moved -01/12/2021)
	36 Pitlake Croydon CR0 3RA	(From - 01/12/2021)
<b>Trustees</b>	Rev. Dr. Frank Owusu Rev. Mrs. Alberta Crentsil Owusu Rev. Dr. William Wood	
<b>Bankers</b>	Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington Way Nottingham NG11 6JS	
	Reliance Bank Faith House 23-24 Lovat lane London EC3R 8EB	
	Lloyds Bank Plc George Street Croydon	
<b>Independent examiner</b>	Kojo & Co Limited Chartered Certified Accountants Registered Auditors 118-120 London Road Mitcham Surrey CR4 3LB	

## **THE LORD'S CHURCH INTERNATIONAL MINISTRIES TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022**

The trustees present their report together with the accounts for the year ended 31 March 2022.

### **OBJECTIVES AND ACTIVITIES**

The objectives of the Lords Church International Ministries are as follows:

The advancement of the Christian faith by ministering the Word of God \*  
To relieve persons who are in conditions of need or hardship or who are aged or sick.

The Lord's Church International Ministries is committed to enabling as many people as possible to worship at our church and to become part of our worshipping community. The trustees maintain an overview of worship through out the community and makes suggestions on how our services can involve the diverse groups who live within the community. Our worship and services put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the achievement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshipping community through:

Worship and prayer; learning about the Gospel of our Lord Jesus Christ  
and developing their knowledge and trust in Jesus  
Provision of pastoral care for people within the church  
Missionary and outreach work  
Providing strong support to members and their families in times of difficulties and bereavement  
Providing members with counselling, welfare, and assisting them with other needs.

### **TRUSTEES**

The trustees who served during the year and at the date of this report are:

Rev. Dr. Frank Owusu  
Rev. Mrs. Alberta Crentsil Owusu  
Rev. Dr. William Wood

### **CHARITY STRUCTURE**

The charity is managed by a board of trustees who meet regularly to review the strategic direction of the charity. They also make appropriate policy decisions and ensure that the charity achieves its principal aims and objectives.

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022**

**RISK MANAGEMENT**

The trustees make every effort to ensure that the potential for financial and operational risk is reduced to the barest minimum by maintaining strict oversight through monthly financial reports, putting guidelines in place for staff, conducting regular financial health checks and introducing new financial management information system for effective tracking of income and expenditure.

**METHOD OF APPOINTMENT OF TRUSTEES**

Board of trustees are generally nominated and appointed at TLC's general meeting based on their background, experience and relevance to TLC's objectives. When a vacancy arises on the board and a skill is identified, nominees may then be nominated to the board. Induction of new members and training of existing members are conducted at 2 meetings each year.

**ACHIEVEMENT & PERFORMANCE**

The year started with the theme "Revival" as a God given mandate. The charity continued ministering successfully to the spiritual needs of the congregation by equipping them for the work of the ministry and developing members educationally and socially. During this year the charities objective was to advance the kingdom of God by continuing to preach the gospel, winning the unsaved, providing discipleship for new converts and training them to be establish in the faith. However, due to the Covid-19 pandemic with government lockdown and restrictions the charity's performance was greatly impacted. The charities annual income was impacted as a result of the pandemic due to the above all our services was shifted to online until the pandemic is over .

The Church moved from 3 Weaver Walk to 36 Pitlake, Croydon where weekly services are now being held. Also the Church supported the mission projects in Ghana financially.

During this period the charity continued and increased our outreach donations, where food distribution was given to the members and the community as well as the homeless, homes and the less fortunate in our society

**FUTURE DEVELOPMENT**

- \* Laying structures in administration, human resources and financial resources
- \* Discipleship, leadership development and youth development
- \* Strengthening the church through evangelism
- \* Church planting in terms of opening other branches in the UK and other parts of the world

By order of the board

Rev. Mrs. Alberta Crentsil Owusu  
**Trustee**

Dated

**INDEPENDENT EXAMINER'S REPORT  
TO THE MEMBERS OF THE LORD'S CHURCH INTERNATIONAL MINISTRIES**

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 5 to 10.

**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 needed.

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 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 represented 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 statement 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 comply with the the requirements of the 2011 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.

Kojo Amoah-Arko FCCA  
Kojo & Co ltd  
Association of Chartered Certified Accountants  
118-120 London Road  
Mitcham  
Surrey CR4 3LB

Dated

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 Total Unrestricted £	2021 Total Unrestricted £
<b>INCOMING RESOURCES</b>			
Voluntary income	2	88,996	162,034
		_____	_____
<b>RESOURCES EXPENDED</b>			
Direct charitable expenditure	3	157,007	190,538
		_____	_____
<b>NET INCOME FOR THE YEAR</b>		(68,011)	(28,504)
Balance brought forward		60,282	88,786
<b>BALANCE CARRIED FORWARD</b>		(7,729)	60,282
		_____	_____

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
BALANCE SHEET AS AT 31 MARCH 2022**

		2022		2021	
	Note	£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	4		2,859		77,630
<b>CURRENT ASSETS</b>					
<b>Debtors</b>	5	15,000		16,635	
Bank and cash balances		24,469		16,667	
		<u>39,469</u>		<u>33,302</u>	
<b>CREDITORS: Amounts falling due within one year</b>	6	650		650	
		<u>650</u>	38,819	<u>650</u>	32,652
			<u>41,678</u>		<u>110,282</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	7		(49,407)		(50,000)
			<u>(7,729)</u>		<u>60,282</u>
<b>FUNDS:</b>					
<b>INCOME FUNDS</b>					
Unrestricted	8		(7,729)		60,282
			<u>(7,729)</u>		<u>60,282</u>

Rev. Dr. Frank Owusu  
**Chairman**

Approved by the trustees on

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
NOTES TO THE ACCOUNTS - 31 MARCH 2022**

**1. ACCOUNTING CONVENTION**

These accounts have been prepared on the historical cost convention and in accordance with Accounting and Reporting by Charities SORP: 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 (FRS102) effective 1 January 2016 (Charities SORP (FRS102))

**ACCOUNTING POLICIES**

**INCOME**

Income and donations are accounted for as and when received by the charity.

**DEPRECIATION**

Depreciation of tangible fixed assets is provided on the straight line basis over the expected useful lives of the assets as follows:

Leasehold properties	10% on cost
Equipment	25% on cost

Fixed assets financed by grants are written off to Statement of Financial Activities in line with the accounting policy of the related grant.

**VALUE ADDED TAX**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**MANAGEMENT AND ADMINISTRATION EXPENSES**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures.

**INCOMING RESOURCES**

	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>£</b>	<b>£</b>
<b>2 (a) VOLUNTARY INCOME</b>		
Tithes and offering	48,761	67,228
Gift Aid	40,234	94,806
	<hr/>	<hr/>
	88,996	162,034
	<hr/>	<hr/>

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
NOTES TO THE ACCOUNTS - 31 MARCH 2022**

**RESOURCES USED**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>3. Direct charitable expenditure</b>			
Bank charges	- -	188	785
Information and publication	-	48	377
Rent & rates	-	21,492	16,088
Travelling & motor expenses	-	4,663	1,820
Printing, postage & stationery	-	1,215	1,789
Depreciation	-	75,646	10,143
Church convention & evangelism expenses	-	-	4,269
Hire of equipment		131	-
Missions	-	5,053	10,650
Donation to Ghana church		42,472	41,450
Independent examiner's fees	-	800	650
Covid-19 related expenses	- -	-	394
Repairs & maintenance	-	1,679	6,320
Telephone & fax	-	2,415	1,814
HMRC Gift Aid repayment	- -	-	78,170
Worship resources	-	-	522
Donations	-	1,206	14,845
Sundries	-	-	453
		<hr/>	<hr/>
		157,007	190,538
		<hr/>	<hr/>

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
NOTES TO THE ACCOUNTS - 31 MARCH 2022**

**4. TANGIBLE FIXED ASSETS**

	<b>Leasehold Properties</b>	<b>Equipment</b>	<b>Total</b>
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 April 2021	93,775	67,028	160,803
Additions	-	875	875
As at 31 March 2022	<u>93,775</u>	<u>67,903</u>	<u>161,678</u>
 <b>DEPRECIATION</b>			
Balance brought forward	18,756	64,417	83,173
Charge for the year	75,019	627	75,646
Balance carried forward	<u>93,775</u>	<u>65,044</u>	<u>158,819</u>
 <b>NET BOOK VALUE</b>			
As at 31 March 2022	<u>-</u>	<u>2,859</u>	<u>2,859</u>
As at 31 March 2021	<u>75,019</u>	<u>2,611</u>	<u>77,630</u>

**THE LORD'S CHURCH INTERNATIONAL MINISTRIES  
NOTES TO THE ACCOUNTS - 31 MARCH 2022**

	<b>2022</b>	<b>2021</b>		
	<b>£</b>	<b>£</b>		
<b>5. DEBTORS</b>				
<b>Other debtors</b>	-	16,635		
Loan to Pastor Frank Owusu	15,000	-		
	<hr/> 15,000	<hr/> 16,635		
<b>6. CREDITORS: Amounts falling due within one year</b>				
Accruals	650	650		
	<hr/> 650	<hr/> 650		
<b>7. CREDITORS: Amounts falling due after more than one year</b>				
Bank loan (bounced back)	49,407	50,000		
	<hr/> 49,407	<hr/> 50,000		
<b>8. MOVEMENT IN FUNDS</b>				
	<b>Balance</b>	<b>Receipts</b>	<b>Payments</b>	<b>Balance at</b>
	<b>01-Apr-21</b>			<b>31-Mar-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	60,281	88,996	157,006	(7,729)
	<hr/> 60,281	<hr/> 88,996	<hr/> 157,006	<hr/> (7,729)
<b>9. ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS</b>				
				Unrestricted
				£
Tangible fixed assets				2,859
Current assets				39,469
Current liabilities				(650)
Creditors falling due after more than one year				(49,407)
				<hr/> (7,729)
				<hr/> (7,729)
<b>10. RELATED PARTY TRANSACTIONS</b>				

During the year, the church paid £17,600 (2021: £17,600) to Rev Dr Frank Owusu a trustee for the use of his property for the purposes of the church's activities