

CONGOLESE COMMUNITY COUNCIL

England & Wales · Charity number 1036988

Details

Other names ISLINGTON ZAIREAN REFUGEE GROUP, IZRG

Status Registered

Legal form Other

Registered 1994-04-27

Register [View on the Charity Commission register](#)

Contact

Address Congolese Community Council
Finspace
225-229 Seven Sisters Road
London
N4 2DA

Phone 02075615510

Email UKCONGOLESE@GMAIL.COM

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE RESIDENTS OF THE LONDON BOROUGH OF ISLINGTON IN PARTICULAR THOSE RESIDENT WHO ARE ZAIREAN REFUGEES BY ASSOCIATING TOGETHER IN A COMMON EFFORT TO ADVANCE THEIR EDUCATION (B) TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION TO THE INHABITANTS OF THE LONDON BOROUGH OF ISLINGTON WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE (C) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE OR MEETING PLACE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS

Activities: The Congolese Community Council aims to promote the benefit mainly Congolese any other person from Congolese origin and also African Francophone in Great Britain by association together Congolese people and the local authorities voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation and leisure time.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ISLINGTON AND NEIGHBOURING AREA
- Camden
- Hackney
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,068	£60,500	-	-
2024-03-31	£23,890	£21,090	-	-
2023-03-31	£25,360	£23,500	-	-
2022-03-31	£18,900	£17,500	-	-
2021-03-31	£10,600	£10,320	-	-

Trustees

Name	Role	Appointed
TSHAL KAHUNGU	Chair	
EMMANUEL KAPAY FABIUS		2016-07-27
EVELYNE MAMPA		
ISABEL RICHARDS		2016-07-27
JEAN-MARIE WITELE		
TEME TEME WANGA		2016-07-27

CONGOLESE COMMUNITY COUNCIL

England & Wales - Charity number 1036988

Accounts

CONGOLESE COMMUNITY COUNCIL

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

CONGOLESE COMMUNITY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustee	Tshal Kahungu
Charity Number	1036988
Registered Office	FINSPACE 225-229 SEVEN SISTERS ROAD LONDON N4 2DA
Independent Examiner	INFLUENTIAL ASSOCIATES LTD 11 Water Lane London LONDON N9 7DQ

CONGOLESE COMMUNITY COUNCIL

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CONGOLESE COMMUNITY COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

Trustees' Report Introduction

The Trustees of the Congolese Community Council are pleased to present the Annual Report and accompanying financial statements for the year ending 31 March 2025. These accounts have been prepared in line with the organisation's governing documents, the Charities Act 2011, the Companies Act 2006, and the relevant financial reporting framework, including the Charities SORP (FRS 102) applicable in the UK and Republic of Ireland. The accounting policies applied are detailed in the notes to the financial statements

Public Benefit Statement

In setting our priorities for the year and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit, including "Public Benefit: Running a Charity." The work described throughout this report demonstrates how the Congolese Community Council delivers clear and meaningful public benefit through its services, advocacy, and community programmes.

Our Purpose

The Congolese Community Council exists to stand alongside Congolese and wider Francophone (Francofo) migrants across the UK—particularly those facing hardship, exclusion, or vulnerability. Our purpose is to create a welcoming, supportive environment where individuals and families can access guidance, understand their rights, and build confidence, while collectively challenging the inequalities and injustices that affect migrant communities.

Charitable Objects

The charitable objects of the Congolese Community Council are:

To relieve poverty, hardship, and social disadvantage among Congolese and other Francophone migrants, refugees, asylum seekers, and their families. This includes providing advice, advocacy, practical support, and access to services that would otherwise be unavailable due to financial or social barriers.

To protect and promote physical and mental wellbeing, particularly for those experiencing isolation, trauma, insecure housing, or limited access to healthcare. This is achieved through information, advocacy, signposting, and community-based support.

To advance public understanding and education on issues affecting Congolese and Francophone migrants, including immigration challenges, cultural identity, community integration, and the lived experiences of migrant families.

Strategic Aims (2026-2028)

To cultivate a safe, inclusive community environment where Congolese and Francophone migrants can participate, connect, and access opportunities that reduce barriers in their daily lives.

To strengthen access to high-quality advice, representation, and wellbeing support, ensuring improved outcomes for individuals facing insecure immigration status, unstable housing, or destitution.

To build strong partnerships and engage in advocacy, using our community knowledge and lived experience to influence positive change for migrants at local, regional, and national levels.

To uphold strong leadership and governance, challenging inequitable systems and promoting justice, fairness, diversity, and inclusion in all areas of our work

A Message from our Chair of Trustees - Tshal Kahungu

Throughout 2023-2024, the Congolese Community Council has continued to deliver dedicated, culturally informed support to Congolese and wider Francophone migrants across London and the UK. This year has strengthened our role as a trusted community organisation, providing guidance, advocacy, and practical assistance to individuals and families navigating complex challenges around housing, welfare, integration, and wellbeing.

As demand for migrant support services continues to rise, and as access to specialist advice becomes increasingly limited, our organisation remains one of the few community-based groups offering free, high-quality support to those who would otherwise struggle to access help. Our commitment to ensuring fairness, dignity, and access to justice for the most marginalised remains at the heart of everything we do.

This year also brought changes within our Board and staff team. We said farewell to long-standing members who have contributed significantly to our growth, and we welcomed new leadership committed to strengthening our foundations and guiding the organisation into its next chapter. Their dedication, combined with the tireless efforts of our volunteers and partners, has enabled us to continue responding to the evolving needs of our community.

Despite the ongoing pressures created by hostile immigration environments and the wider social challenges affecting migrant communities, we have continued to build strong partnerships with local organisations, community leaders, and supporters who share our vision for justice, inclusion, and empowerment. These relationships are vital as we work collectively to challenge inequalities and support those facing hardship.

As we look ahead, our focus is on stabilising the organisation, strengthening our resources, and ensuring that our services remain accessible, reliable, and impactful. After many years rooted in our community, we remain deeply committed to the long-term sustainability of the Congolese Community Council so that we can continue standing alongside migrants, families, and individuals who rely on our support.

With warm regards,

Tshal Kahungu

Chair of Trustees

Congolese Community Council

What We Do

The Congolese Community Council provides free, accessible support to Congolese and wider Francophone migrants, refugees, and asylum seekers living in London and across the UK. Individuals and families can approach us directly without needing a referral, ensuring that help is available at the point of need.

Many of the people we support are facing destitution, homelessness, or severe hardship linked to their immigration status. Without access to specialist advice, they are often unable to move forward in their lives. Our work addresses this gap by offering tailored, culturally informed support that helps individuals resolve both urgent crises and longer-term challenges.

We recognise that migrants often face multiple, overlapping barriers—from insecure housing and complex immigration issues to health concerns, trauma, and social isolation. Our services are designed to work together, ensuring that no one falls through the cracks.

Our Core Services

Immigration Guidance & Support

Our team provides clear, reliable guidance to help individuals understand their immigration options and navigate complex processes. While we do not offer regulated immigration advice, we ensure that community members receive accurate information about their situation and the steps they may need to take.

Where specialist or regulated support is required, we signpost individuals to the appropriate accredited agencies, legal representatives, and community partners who are best placed to assist them. This ensures that every person receives the right level of support, from the right organisation, at the right time.

Our approach prioritises dignity, clarity, and empowerment, helping individuals make informed decisions while ensuring they are connected to trusted professionals who can provide expert immigration advice.

Housing & Welfare Support

We assist individuals and families experiencing homelessness, overcrowding, or unsafe living conditions. Our team provides advocacy, information, and casework to help people access housing, welfare benefits, and essential services.

Holistic Advocacy

Beyond immediate advice, we offer wrap-around support that considers the full picture of a person's needs. This includes connecting people to healthcare, education, safeguarding services, and community resources, ensuring fair treatment across the systems that affect their lives.

Community Connection & Empowerment

We create welcoming spaces where community members can meet, share meals, participate in social activities, and access childcare. Working with local partners, we host workshops, training sessions, and information events that build confidence, skills, and knowledge.

Immigration Guidance & Signposting

Access to the right immigration support can transform lives. When migrants are able to reach qualified legal professionals, they can challenge unfair decisions, secure stability, and gain access to work, housing, healthcare, and essential services. Many of the individuals we support face significant barriers in navigating the immigration system, and our role is to ensure they are connected to the right help at the right time.

Although the Congolese Community Council is not authorised to provide immigration advice, we play a vital role in guiding and signposting people to accredited organisations and qualified legal representatives who can support them appropriately. We work closely with trusted partner charities and legal centres to ensure that individuals receive safe, accurate, and regulated assistance.

Our partners include organisations such as Islington Law Centre, RAMFEL, KIND, and other accredited agencies who specialise in immigration law and representation.

Key Areas We Signpost To

We regularly help individuals understand their situation and then direct them to the appropriate regulated advisers for support with matters such as:

1. Private Life and Family Life Applications

We signpost individuals seeking lawful residence based on their private or family life in the UK, including human rights claims, long-residence applications, and cases involving significant obstacles to returning to their country of origin. This includes support for young people who may qualify under private-life routes.

2. Indefinite Leave to Remain (ILR)

Where someone may be eligible for ILR—whether through long residence, domestic violence provisions, or discretionary grounds—we ensure they are referred to qualified immigration solicitors who can assess and progress their case.

3. Fee Waiver Applications

For individuals who cannot afford Home Office application fees or the Immigration Health Surcharge, we signpost them to regulated advisers who can assist with fee waiver applications.

4. Change of Conditions (CoC) for NRPF

We guide individuals with No Recourse to Public Funds (NRPF) to specialist agencies who can help them apply to lift these restrictions where appropriate.

5. Asylum Claims

We ensure that anyone seeking asylum is connected immediately to accredited legal representatives who can formally support and represent them throughout the asylum process.

6. Refugee Family Reunion

We signpost refugees who wish to bring family members to the UK to organisations that specialise in family reunion applications under the immigration rules and human rights grounds.

7. Family Member Applications

Where individuals need support with applications for spouses, partners, children, or dependants of British citizens or those with settled status, we refer them to qualified immigration advisers who can provide the necessary legal guidance.

Our Approach

Our role is to:

Help individuals understand their situation

Identify what type of immigration support they may need

Connect them to regulated, accredited immigration advisers

Ensure they are not left without help

Provide holistic support around housing, welfare, and wellbeing while their legal case progresses

This approach ensures that every person receives safe, lawful, and appropriate immigration support while benefiting from the wider services we offer.

Alleviating and Preventing Destitution

Many of the individuals and families we support face multiple, overlapping challenges — from insecure housing and financial hardship to complex immigration barriers. These issues cannot be resolved in isolation; they must be addressed together to create real, lasting change.

Our holistic, wrap-around approach ensures that people receive joined-up support that tackles both their immediate needs and the wider circumstances affecting their lives. While regulated immigration matters are handled by accredited agencies, we work alongside them by providing practical assistance, welfare support, and signposting to trusted legal partners.

This 360-degree model helps to prevent or reduce homelessness, destitution, and crisis situations while individuals wait for their immigration cases to progress. By addressing the full picture of someone's situation, we ensure that no one is left without support during the most vulnerable periods of their journey.

Holistic Advocacy

Our volunteers play a vital role in supporting individuals and families to meet their basic needs and access essential community and statutory services. Through compassionate, practical advocacy, we help people overcome everyday barriers and connect them with the right support at the right time. This includes assistance with:

Accessing healthcare, such as registering with a GP, dentist, or other NHS services.

Securing direct financial assistance, including applications for grants from charitable trusts.

Opening bank accounts to support financial stability and independence.

Applying for Free School Meals and other educational entitlements for children.

Accessing travel support, including Freedom Passes, discounted Oyster cards, and other concessionary schemes.

Receiving donated essentials, such as clothing, baby items, toys, and school supplies.

Finding local foodbanks and baby banks, including providing information, referral vouchers, and guidance on accessing emergency support.

Signposting to specialist organisations, including services for survivors of violence, trauma, and Female Genital Mutilation (FGM), ensuring individuals receive safe, expert support.

Our holistic approach ensures that no one faces these challenges alone. By addressing practical needs alongside wider wellbeing, we help individuals build stability, confidence, and a stronger sense of belonging within the community.

Community Building

The strength of the Congolese Community Council lies in its people. Our community is supported by more than 20 committed volunteers, many of whom have lived experience of migration in the UK. Several are former or current service users who now give back by supporting others on their journey, creating a powerful cycle of solidarity and shared experience.

Throughout 2024–2025, we invested in developing the skills and confidence of our volunteers and staff. This included providing training, mentoring, and hands-on experience to help individuals grow in their roles and contribute more effectively to the wider community. By equipping our team with stronger knowledge and practical tools, we are helping to build long-term capacity within the migrant support sector.

Our focus on community building ensures that volunteers feel valued, empowered, and connected — and that the Congolese and wider Francophone communities benefit from a network of people who understand their challenges and are committed to supporting their wellbeing and integration.

Recognising the deep isolation and social barriers faced by many of the individuals we support, the Congolese Community Council provides a welcoming weekly community space with an on-site crèche at an accessible venue in Islington. Each week, 20–30 people attend our sessions, finding connection, support, and a sense of belonging.

Throughout the year, we distributed more than 1,800 hot meals during our community gatherings, ensuring that visitors not only receive practical support but also experience hospitality, warmth, and dignity.

Our community programme also includes a rich variety of activities delivered in partnership with local organisations. These collaborations have enabled us to offer:

Creative workshops with Mamasuze

Singing and sensory sessions with Singing Blankets

Storytelling activities with Tall Stories

And many other tailored sessions designed to build confidence, joy, and connection

In addition, we hosted both winter and summer community celebrations, bringing together families, volunteers, and partners to honour our shared cultures, strengthen relationships, and celebrate the resilience of our communities.

Thank You

We extend our heartfelt appreciation to everyone who has contributed to the Congolese Community Council's work and achievements throughout 2024-2025. Our progress is only possible because of the dedication and generosity of our staff, volunteers, trustees, partners, and supporters.

Your commitment strengthens our community, sustains our services, and ensures that individuals and families facing hardship are never left without support. We are deeply grateful for every contribution, every act of solidarity, and every moment shared in service of our mission.

Structure, Governance and Management

The Congolese Community Council is overseen by a committed and diverse Board of Trustees who ensure that the organisation remains firmly aligned with its mission, values, and charitable objectives. Led by our Chair, Augusta Itua, the Board brings together a wide range of professional expertise and lived experience, including members who have themselves navigated the challenges of migration. This blend of insight and leadership strengthens our ability to respond effectively to the needs of Congolese and wider Francophone communities.

As an organisation rooted in principles of equality, dignity, and anti-racism, we work towards a society free from discrimination and injustice. We actively centre the voices of those we support, ensuring that people with lived experience contribute to shaping our services, priorities, and decision-making. Co-production and meaningful participation remain central to how we design and deliver our work.

Day-to-day operations are delegated to the Chief Executive Officer, who leads the staff team and oversees the delivery of our programmes. During 2024-2025, the Congolese Community Council employed a dedicated team supported by more than 60 volunteers, whose contributions significantly extend our reach and impact.

Trustees' Recruitment and Induction

The Congolese Community Council is governed by a Board of Trustees appointed for terms of three years, renewable up to a maximum of nine years. Trustees held no beneficial interests in, nor contracts with, the charity during the reporting year.

New trustees receive a structured induction that includes:

Information on their legal duties and responsibilities

An overview of the charity's governance framework

Key organisational policies and procedures

Opportunities to meet staff, volunteers, and community members

Visits to our services to gain first-hand understanding of our work

This ensures that all trustees are well-equipped to contribute effectively to the strategic leadership of the charity.

Financial Review

During the financial year, the Congolese Community Council recorded total income of £61,068.75, comprising:

Donations and Gifts: £48,855.00

Gift Aid: £12,213.75

Expenditure for the year totalled £61,068.75, including:

Property-related costs: £8,186.80

Staff costs: £3,420.08

Service delivery costs: £36,643.00

Material expenses: £8,549.68

Accountancy fees: £3,700.75

Cash impairments: £568.44

The organisation broke even for the year, with income matching expenditure.

Operational pressures during the year included:

Increased demand linked to the No Recourse to Public Funds (NRPF) support needs

Growth in staffing to meet service demand

Rising operating and salary costs due to the cost-of-living crisis

Reserves

The Congolese Community Council aims to maintain unrestricted reserves equivalent to three months of operating expenditure, ensuring financial stability and resilience in the face of changing demand. For the year under review, this represented a minimum target of £568.

Due to increased pressure on our services and higher operational demands, the charity was not able to meet this target, ending the year with unrestricted reserves of £568. While this remains below our desired level, it provides an important starting point as we continue to strengthen our financial position and build towards long-term sustainability.

Risk Management

The Board of Trustees and management team regularly assess the key risks facing the organisation. A comprehensive risk register is maintained and reviewed quarterly, covering:

Strategic risks

Operational risks

Financial risks

Governance and compliance risks

External and environmental risks

Mitigation actions are identified, monitored, and implemented promptly to ensure the charity remains resilient and able to deliver its mission safely and effectively.

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year that present a true and fair view of:

The state of affairs of the charitable company

The incoming resources and application of resources, including income and expenditure

In preparing these statements, the Trustees must:

Select suitable accounting policies and apply them consistently

Follow the principles and methods set out in the Charities SORP

Make reasonable and prudent judgements and estimates

Prepare the accounts on a going-concern basis unless it is inappropriate to assume continued operation

The Trustees are also responsible for:

Maintaining adequate accounting records

Safeguarding the charity's assets

Taking reasonable steps to prevent and detect fraud and irregularities

Ensuring compliance with the Companies Act 2006

Approval

This Trustees' Report was approved by the Board of Trustees and signed on its behalf by:

Chair of Trustees Congolese Community Council

This report was approved by the trustees and signed on its behalf by:

Tshal Kahungu
Chair

Date : **19 January 2026**

CONGOLESE COMMUNITY COUNCIL
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Congolese Community Council

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of IFA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- 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.



Name: **James Okahio**
for and on behalf of **INFLUENTIAL ASSOCIATES LTD**

Date: **19 January 2026**

CONGOLESE COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	61,068.75	-	61,068.75	-
Total		61,068.75	-	61,068.75	-
Expenditure on:					
Raising funds	3	11,606.88	-	11,606.88	-
Charitable activities	4	40,343.75	-	40,343.75	-
Other	6	8,549.68	-	8,549.68	-
Total		60,500.31	-	60,500.31	-
Net income		568.44	-	568.44	-
Net movement in funds		568.44	-	568.44	-
Reconciliation of funds:					
Total funds brought forward		1,393.80	466.20	1,860.00	1,860.00
Total funds carried forward		1,962.24	466.20	2,428.44	1,860.00

CONGOLESE COMMUNITY COUNCIL

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds	Restricted funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Fixed assets					
Investments	7	568.44	-	568.44	-
Total fixed assets		568.44	-	568.44	-
Total net assets		568.44	-	568.44	-
Funds of the Charity					
Unrestricted funds	9	1,962.24		1,962.24	1,393.80
Restricted funds	9		466.20	466.20	466.20
Endowment funds	9			-	-
Total funds		1,962.24	466.20	2,428.44	1,860.00

The financial statements were approved by the trustees on 19 January 2026 and signed on its behalf by:

Tshal Kahungu
Chair

Date : **19 January 2026**

CONGOLESE COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Reconciliation with previous Generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balance as previously started		
Adjustments:		

Fund balance as related

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.6 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

• a) Donated goods for distribution to beneficiaries

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

• b) Donated goods for resale

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

• c) Donated goods and services capitalised as Tangible fixed assets

Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

1.7 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	48,855.00	48,855.00
Gift Aid	12,213.75	12,213.75
Total	61,068.75	61,068.75

3. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025
	£	£
Staff costs	3,420.08	3,420.08
Rent collection, property repairs and maintenance charges	8,186.80	8,186.80
Total	11,606.88	11,606.88
Support Costs	-	-
	11,606.88	11,606.88

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Cost of services	36,643.00	36,643.00
Total	36,643.00	36,643.00
Support Costs	3,700.75	3,700.75
	40,343.75	40,343.75

5. Support Costs

Analysis	Total funds 2025
	£
Support Costs	
Governance Costs	
Accountants fees	3,700.75
	3,700.75

6. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025
	£	£
Material item expense	8,549.68	8,549.68
Total	8,549.68	8,549.68

7. Investments

	Cash & Cash Equivalents
	£
Less: impairments	568.44
Carrying(fair) value at end of year	568.44

8. Cash at bank and in hand

Cash at bank and in hand
Total

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	1,393.80	61,068.75	60,500.31	-	-	1,962.24
Restricted funds	466.20	-	-	-	-	466.20
Total	1,860.00	61,068.75	60,500.31	-	-	2,428.44

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	1,393.80	-	-	-	-	1,393.80
Restricted funds	466.20	-	-	-	-	466.20
Total	1,860.00	-	-	-	-	1,860.00