

MR A JACKSON
IMPACT COMMUNITY CHURCH
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity Number - 1052753

HAROLD SMITH
CHARTERED ACCOUNTANTS
ST ASAPH & CRICCIETH

IMPACT COMMUNITY CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Charity Number	1052753
Trustees	Pastor Elijah Boswell Alan Jackson John Marsden Hayley Boswell
Charity Address	Impact Community Church 91 Farm Street Failsworth Manchester M35 0JT
Accountants	Harold Smith Unit 32 Llys Edmund Prys St Asaph Business Park Denbighshire LL17 0JA

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF IMPACT COMMUNITY CHURCH (CHARITY NUMBER 1052753)

We report on the accounts for the year ended 31 March 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down by 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

Our examination was carried out in accordance with the General Directions given by the Charity

Independent examiner's statement

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

(1) which gives us 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 Act

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding

..... Dated

Simon Murray-Williams FCA
for and on behalf of
Harold Smith Chartered Accountants
St. Asaph Business Park
Denbighshire
LL17 0JA

IMPACT COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	note	General £	2022 TOTAL £	2021 TOTAL £
Incoming Resources	2			
Donations and legacies		88,420	88,420	103,123.00
Charitable Activities		-	-	-
Open Balance Adjustment		19,568	19,568	-
Other trading Activities		-	-	-
Total Income		107,988	107,988	103,123.00
Resources Expended	3			
Food Purchased		4,513	4,513	-
Charitable Activities		72,470	72,470	95,687.00
Governance Costs		858	858	-
Total Expenditure		77,841	77,841	95,687.00
Net Incoming/(Outgoing) Resources		30,147	30,147	7,436.00

IMPACT COMMUNITY CHURCH
BALANCE SHEET AS AT 31 MARCH 2022

	£	£	£	£
	2022		2021	
ASSETS:				
FIXED ASSETS:		2,803		1,760
CURRENT ASSETS:				
Stock	0		-	
Cash at Bank	35,639		5,678	
Cash in Hand	0		-	
		35,639		5,678
LIABILITIES:				
CURRENT LIABILITIES:				
Trade Creditors	0		-	
Other Creditors	858		-	
		858		-
NET ASSETS:		37,584		7,437

CAPITAL & RESERVES (REPRESENTED BY):

PROFIT/(LOSS) IN THE YEAR:	30,147	7,437
CAPITAL B/F:	7,437	-
CAPITAL C/F:	37,584	7,437

IMPACT COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

BASIS OF PREPARATION

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).
No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

NOTE 1 : ACCOUNTING POLICIES

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.

Contractual income and performance related grants

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

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

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.

Tangible fixed assets for use by charity

Fixed assets are stated at cost less accumulated depreciation. Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

IMPACT COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTE 2: ANALYSIS OF INCOMING RESOURCES

	General	MAR 2022	MAR 2021
	£	TOTAL	TOTAL
	£	£	£
<u>Donation and Legacies</u>			
Offerings	88,420	88,420	103,123
Interest	0	0	-
Opening Adjustment	18,119	18,119	-
	106,540	106,540	103,123
<u>Charitable Activities</u>			
Grants	-	-	-
Events	-	-	-
	-	-	-
<u>Other trading Activities</u>			
	-	-	-
	-	-	-
Total Income	106,540	106,540	103,123

IMPACT COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTE 3: ANALYSIS OF RESOURCES EXPENDED

	General	MAR 2022 TOTAL	MAR 2021 TOTAL
	£		
<u>Raising Funds</u>			
Purchases	4,513	4,513	-
	4,513	4,513	-
<u>Charitable Activities</u>			
Rent	140	140	1,000
Room Hire and Show Expenses	500	500	-
Insurance	2,115	2,115	1,941
Membership	60	60	-
Hire of equipment	260	260	-
Gardening	200	200	-
Internet	912	912	817
Sundry expenses - allowable	4,998	4,998	34
Bank charges	99	99	106
Acts 35	5,010	5,010	4,695
Homeless Group	5,060	5,060	6,079
Cleaning	2,476	2,476	-
Computer Costs	504	504	-
Postage and stationery	707	707	-
Gifts	487	487	-
Rates	234	234	-
C Cowan	162	162	-
Pais Project	158	158	6,778
Afr Inspire	3,994	3,994	-
Community Officer	5,410	5,410	-
Wages	20,181	20,181	29,430
Limeside Hoodies	200	200	-
Paypal	266	266	-
Light & Heat	8,791	8,791	7,480
Repairs	8,822	8,822	4,618
CAP	-	-	400
Uganda Mission	-	-	20,614
Various Groups	-	-	9,765
Deprecitation	135	135	-

Telephone

590

590

-

72,470

72,470

93,757

Governance Costs

ACCOUNTANCY

858

858

1,930

858

858

1,930

IMPACT COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTE 4: TANGIBLE FIXED ASSETS

	Fixture, fittings & Equipment	Total	Mar-21
Cost			
At 1st April 2021	1,760	1,760	-
Additions	1,355	1,355	1,760
At 31st March 2022	<u>3,115</u>	<u>3,115</u>	<u>-</u>
		-	-
Depreciaion			
At 1st April 2021	-	-	-
Charge for the year	312	312	-
At 31st March 2022	<u>312</u>	<u>312</u>	<u>-</u>
		-	-
Net book value			
At 31st March 2021	1,760	1,760	-
At 31st March 2022	<u>2,803</u>	<u>2,803</u>	<u>1,760</u>

NOTE 5: RELATED PARTY TRANSACTIONS

There are no related party transactions during the year.