

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 General Directions given by the Charity Commission. 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.

Approval

This report was approved by the board of trustees onand signed on its behalf by:

Name: Patricia Roberts

Signature: [Signature]

Date: 21/09/2025

HIGHER GROUND ASSEMBLY

Statement Of Financial Activities For The Year Ended 31st December 2024

Notes	Unrestricted Fund	Restricted Fund	Total	2024	2023
Incoming Resources				£	£
Voluntary Sources - tithes, offerings, donations, thanksgiving, etc	5	24,767	-	24,767	17,713
Miscellaneous receipt - other income		-	-	-	-
Gift Aid Income		5,419	-	5,419	3,629
Total incoming resources		30,186	-	30,186	21,342
Resources Expended					
Cost of generating funds in furtherance of the charity's objectives	6	6,922	6,141		
Management & Administration of Charity	7	22,107	15,183		
Total resources expended		29,029	21,324		
Net incoming resources / (outgoing) resources		1,157	18		
Other recognised gains and losses		0	0		
Gross Transfer between funds		0	0		
Net movement in funds for the year - Net income/(expenditure) for the year		1,157	18		
Total funds brought forward 1/1/2024		(77)	(95)		
Balance written off		-	-		
Total Funds Carried Forward At 31st December 2024		1,080	(77)		

Name: Patricia Phillips

Sign: [Signature]

Date: 21/09/2025

HIGHER GROUND ASSEMBLY

Accountants / Independent Examiner's Report For The Year Ended 31st December 2024

We have examined the financial statements on pages 2 to 10 which have been prepared in accordance with the accounting policies set out on page 4.

Respective responsibilities of the trustees and independent examiner

The charity trustees are responsible for the preparation of the financial statements.
The trustees consider that an audit is not required for this year (under section 144 (2) of the charities (Act 2011) (the 2011 act).

It is our responsibilities to:

- examine the accounts (under section 145 of the 2011 Act;
- 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

Our 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 organisation and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and, seeking explanation 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, I do not express an audit opinion on the view given by the accounts.

It is our responsibilities to form an independent opinion, based on my examination, on those financial statements and to report on my opinion.

Independent Examiner's Statement

In connection with our 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 requirement of the 2011 Act have not been met.
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Flourish Global Consulting

(A firm with Chartered Accountants & Management Consultants)
Unit 9 Challenge House
616 Mitcham Road
Croydon CR0 3AA

27th September 2025

Date