

# **CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

A CHARITABLE UN-INCORPORATED ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

**CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

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# **CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 AUGUST 2025

<b>Trustees</b>	RAPHAEL ADEDOTUN OGUNTUGA MARIAM DOSUNMU TEMITOPE ERINOSO ELIZABETH OMOYEME ADEKUNLE
<b>Charity Number</b>	1140066
<b>Registered Office</b>	Floor 1 and 2 100 Vale Road London N4 1PT
<b>Bankers</b>	HSBC Business Banking 51 Saffron Road Wigston Leicester LE18 4AG
<b>Independent Examiner</b>	Tolulope Oladele 61 Bridge Street Kington HR5 3DJ

# **CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

### **1. Trustees**

1. Elizabeth Omoyeme Adekunle
2. Raphael Adedotun Oguntuga
3. Temitope Erinoso
4. Mariam Dosunmu

### **2. Structure, Governance and Management**

The charity is constituted as an unincorporated charitable trust, governed by its deed of trust. The trustees hold ultimate responsibility for the charity and are committed to ensuring that the organisation is administered in accordance with its governing document, the requirements of the Charity Commission for England and Wales, and all applicable legislation. The trustees meet regularly throughout the year to review the charity's activities, finances and strategic direction.

#### **Appointment of Trustees**

New trustees are appointed by the existing trustee board following a process of identification, nomination and agreement by the board. Candidates are identified on the basis of their skills, experience and commitment to the charitable objectives of the organisation. Appointments are made in accordance with the charity's governing document, and all new trustees are required to confirm their eligibility to serve and their acceptance of the duties and responsibilities of trusteeship before taking up their role. The charity ensures that the composition of the trustee board reflects the breadth of skills and perspectives needed to govern the organisation effectively.

#### **Trustee Induction and Training**

All newly appointed trustees receive a formal induction to equip them for their role. This induction includes a review of the charity's governing document, its charitable objectives, current financial position and ongoing activities, as well as guidance on the legal duties and responsibilities of charity trustees as set out by the Charity Commission for England and Wales. New trustees are also encouraged to familiarise themselves with the Charity Commission's guidance publication "The Essential Trustee: What You Need to Know, What You Need to Do" (CC3).

Ongoing trustee development is supported through attendance at relevant training opportunities, sector updates and governance reviews. The board periodically reviews its own effectiveness and the skills represented across the trustee body to identify any development needs.

#### **Organisational Structure**

The charity is governed by the trustee board, which bears collective responsibility for all decisions made on behalf of the organisation. The trustees work in close collaboration with the Chairperson of the church and Church Leader (Shepherd), who oversees the day-to-day pastoral and operational activities of the parish. This working relationship ensures that strategic governance and operational delivery remain well aligned with the charity's objectives.

The various departments and ministries within the church – including the evangelism department, women's and men's fellowships, and the youth and children's ministries – operate under the oversight of the leadership team and report to the trustee board through the Chairperson. This structure enables the charity to deliver a broad range of activities while maintaining appropriate accountability.

### **3. Objectives and Activities**

In planning and carrying out its activities, the trustee board has had regard to the Charity Commission's guidance on public benefit, including the guidance contained in 'Public Benefit: Running a Charity' (PB2). The trustees are satisfied that the charity's activities deliver clear and identifiable benefit to its beneficiaries and the wider public.

The charitable objectives of Celestial Church of Christ, Palace of Liberty Parish are:

The advancement of the Christian faith.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling.

The advancement of education of children and adults.

Any other charitable purpose for the benefit of the local community.

Celestial Church of Christ, Palace of Liberty Parish delivers its charitable objectives by maintaining a vibrant, welcoming and inclusive place of worship that is open to all. The charity is committed to involving both its local congregation and the wider community in its activities.

Regular activities include weekly Wednesday, Friday and Sunday services for adults and children, alongside midweek meetings focused on teaching, mentoring and personal development. The charity also conducts services for baptism, funerals and the dedication of children, providing pastoral support to individuals and families at significant moments in their lives.

### **Main Activities**

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and activities. The charity's main activities, delivered throughout the year, include:

- Conducting weekly worship services and regular midweek gatherings for teaching, mentoring and spiritual development, open to all members of the congregation and the wider community.
- Providing pastoral care and support to individuals and families through key life events, including baptisms, marriages, funerals and child dedications.
- Delivering targeted programmes for specific groups within the community, including dedicated activities for women, men, young people and children.
- Running quarterly health awareness sessions covering topics such as sickle cell disease, hypertension and mental health, to promote and preserve the good health of beneficiaries.
- Operating an Evangelism Department that provides food and practical support to people experiencing hardship on the streets of Hackney on a quarterly basis.
- Donating non-perishable food items to St John's North London on a quarterly basis, supporting their work with those in need.
- Administering the Palace of Liberty Student Grant, which distributes grocery vouchers on a quarterly basis to support students in higher education.
- Hosting an annual graduation ceremony to recognise and celebrate the academic achievements of congregation members.
- Holding an annual awards ceremony to acknowledge the dedication and service of volunteers and church workers.
- Providing bi-annual financial support to vulnerable members of the congregation, including retired church workers, widows, widowers and orphaned individuals.

### **4. Achievements and Performance**

The activities of Celestial Church of Christ, Palace of Liberty Parish have delivered meaningful and demonstrable benefit to a wide range of beneficiaries, including:

- Members of the congregation and their families, who benefit from regular worship, pastoral support, teaching and community connection.
- Individuals experiencing financial hardship or social isolation, who receive practical support through the charity's outreach and giving programmes.
- Students in higher education, who receive financial assistance to support their continued learning.
- People in the local community in Hackney and surrounding areas, who benefit from the charity's health awareness activities, food provision and partnerships with other local organisations.
- Vulnerable individuals including widows, widowers, orphaned individuals and retired church workers, who receive direct financial assistance.

The trustees are satisfied that the charity's activities continue to deliver clear public benefit and that the organisation is fulfilling its charitable objectives effectively. The trustees remain committed to reviewing and developing the charity's programmes to ensure they continue to meet the needs of beneficiaries and respond to emerging challenges within the community.

### **Volunteers**

The trustees recognise and value the significant contribution made by volunteers throughout the year. Volunteers continue to support the delivery of worship services, outreach activities, administration, community programmes and pastoral support. Their ongoing commitment and dedication play an essential role in enabling the charity to fulfil its objectives and serve both the congregation and the wider community effectively.

## 5. Financial Review

For the year ended 31 August 2025, the charity reported:

- Total income: £140,246 (2024: £118,389)
- Total expenditure: £166,073 (2024: £140,613)
- Net movement in funds: (£15,288) (2024: (£22,224))
- Funds carried forward: £48,933 (2024: £64,221)

The trustees continue to monitor the charity's financial position and are satisfied that the charity remains financially stable and able to continue operating in furtherance of its charitable objectives.

## 6. Going Concern

The trustees have reviewed the charity's financial position and are satisfied that it remains a going concern, with no material uncertainties affecting its ability to continue operating.

## 7. Reserves Policy

The trustees maintain reserves to support the ongoing activities of the charity, manage cash flow requirements and provide financial stability where unexpected expenditure or reductions in income arise.

At 31 August 2025, unrestricted reserves amounted to £48,933 (2024: £64,221). The trustees consider the current level of reserves to be appropriate for the charity's present operational needs.

## 8. Principal Risks and Uncertainties

The trustees regularly review the principal risks and uncertainties facing the charity and have established systems and procedures to mitigate these risks where possible.

The principal risks identified include:

### Financial sustainability and funding risk

The charity relies primarily on donations and voluntary contributions to fund its activities. A reduction in income could impact the charity's ability to maintain its programmes and meet operational commitments. To mitigate this risk, the trustees continue to monitor cash flow closely, encourage regular giving and explore additional fundraising opportunities and sources of support.

### Operational and premises-related risk

The charity's activities depend on the continued availability and suitability of its premises and operational facilities. Rising operating costs and maintenance requirements may place pressure on financial resources. The trustees mitigate this risk through ongoing monitoring of expenditure, regular review of operational requirements and forward financial planning.

### Governance and compliance risk

As a growing charity, there is a risk associated with maintaining appropriate governance, regulatory compliance and financial controls. The trustees address this through regular trustee meetings, oversight of financial reporting, adherence to Charity Commission guidance and continued trustee development and training.

The trustees are satisfied that appropriate procedures are in place to identify, monitor and manage the risks faced by the charity.

## 9. Plans for Future Periods

### 1. Launch a Daily Community Feeding Programme

The charity intends to significantly expand its food provision activities by establishing a structured daily feeding programme, with an initial target of providing at least one hot or nutritious meal per day to 100 people experiencing food poverty or homelessness in the London Borough of Hackney and surrounding areas.

This programme will be delivered through the charity's Evangelism Department in partnership with local organisations and volunteers. It directly advances the charitable objective of relieving financial hardship and will be supported by an active fundraising and grant application strategy to secure the necessary resources. The trustees will establish clear monitoring and reporting mechanisms to track the number of meals provided, individuals reached and outcomes achieved.

### 2. Establish a Youth Skills and Employability Programme

The charity plans to introduce a structured programme supporting young people aged 16-25 with practical skills development, career readiness and personal growth. Activities will include CV writing and interview skills workshops, access to mentoring by professionals within the congregation, and signposting to apprenticeships, further education and employment opportunities.

This programme advances the charity’s objective of advancing education and benefits a demographic that is a priority for many statutory and grant funders. The trustees will seek partnership with local colleges, employers and youth organisations to maximise reach and impact.

**3. Expand Mental Health and Wellbeing Support**

Building on the success of the charity’s quarterly health awareness sessions, the trustees intend to develop a more sustained mental health and wellbeing support offer. This will include the introduction of a confidential listening and signposting service, available to congregation members and the wider community, delivered by trained volunteers and in partnership with qualified counselling professionals where appropriate.

Mental health remains one of the most underfunded and high-need areas across the communities the charity serves. This initiative directly fulfils the charitable objective of relieving sickness and preserving good health, and is well aligned with the priorities of health and social care grant programmes at local, regional and national level.

**4. Develop a Monitoring, Evaluation and Impact Reporting Framework**

To support the charity’s ambitions and its ability to attract grant funding, the trustees will prioritise the introduction of a systematic approach to monitoring and evaluating the charity’s activities. This will include recording the number of beneficiaries reached, gathering feedback from participants and producing an annual impact report.

Strong impact evidence is increasingly required by grant funders across the statutory, lottery and charitable trust sectors. Investing in this infrastructure now will directly support the charity’s ability to access larger and more competitive funding streams in future years, while also improving accountability to beneficiaries and the public.

**10. Trustee Responsibilities Statement**

Trustees are responsible for preparing the report and financial statements, maintaining records, safeguarding assets, and preventing fraud.

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

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

*Erinosa*

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**TEMITOPE ERINOSO**  
**Trustee**

Date : **23 June 2026**

# **CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

## **INDEPENDENT EXAMINER'S REPORT**

FOR THE YEAR ENDED 31 AUGUST 2025

### **Trustees' Annual Report**

I have reviewed the accounts for the year ending 31 August 2025, as set out on the following pages.

### **Respective Responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and have appointed me as independent examiner to undertake the review.

### **It is my responsibility to:**

- examine the financial statements under section 145 of the Act;
- conduct the examination in accordance with the general Directions issued by the Charity Commission under section 145(5)(b) of the Act; and
- report on whether any matters have come to my attention that require disclosure

### **Basis of Independent Examiner's Review**

My review has been conducted in accordance with the general Directions issued by the Charity Commission. This review involves a limited assurance engagement, including a review of the accounting records maintained by the charity, a comparison of these records with the financial statements, and consideration of any unusual items or disclosures. I have also sought explanations from the trustees regarding any such matters. This review does not constitute an audit, and I do not express an audit opinion. Accordingly, I do not provide any assurance that the financial statements are free from material misstatement.

### **Independent Examiner's Statement**

Based on my review, I have not identified any matter that causes me to believe that:

- in any material respect, the charity has not kept adequate accounting records as required by section 130 of the Charities Act; or
- the financial statements do not accord with the accounting records or do not comply with the applicable accounting requirements of the Act.

Furthermore, I have not identified any issues that, in my opinion, should be drawn to the trustees' or readers' attention to ensure a proper understanding of the financial statements.

Name: **Tolulope Oladele**

Date: **23 June 2026**



# CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	2	139,735	139,735	117,274
Investments	3	511	511	1,115
<b>Total</b>		<b>140,246</b>	<b>140,246</b>	<b>118,389</b>
<b>Expenditure on:</b>				
Raising funds	4	72,019	72,019	71,680
Charitable activities	5	92,986	92,986	67,508
Other	7	1,068	1,068	1,425
<b>Total</b>		<b>166,073</b>	<b>166,073</b>	<b>140,613</b>
<b>Net income/(expenditure)</b>		<b>(25,827)</b>	<b>(25,827)</b>	<b>(22,224)</b>
<b>Net movement in funds</b>		<b>(25,827)</b>	<b>(25,827)</b>	<b>(22,224)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		64,221	64,221	86,444
<b>Total funds carried forward</b>		<b>38,394</b>	<b>38,394</b>	<b>64,220</b>

# CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH

## BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	8	3,207	3,207	4,275
<b>Total fixed assets</b>		<b>3,207</b>	<b>3,207</b>	<b>4,275</b>
Current assets				
Debtors	9	34,072	34,072	38,806
Cash at bank and in hand	11	22,128	22,128	40,148
<b>Total current assets</b>		<b>56,200</b>	<b>56,200</b>	<b>78,954</b>
Creditors: amounts falling due within one year	12	6,483	6,483	4,764
Net current assets		49,717	49,717	74,190
<b>Total assets less current liabilities</b>		<b>52,924</b>	<b>52,924</b>	<b>78,465</b>
Creditors: amounts falling due after one year	13	14,532	14,532	14,244
<b>Total net assets</b>		<b>38,392</b>	<b>38,392</b>	<b>64,221</b>
<b>Funds of the Charity</b>				
Unrestricted funds	14	38,394	38,394	64,221
Restricted funds	14	-	-	-
Endowment funds	14	-	-	-
<b>Total funds</b>		<b>38,394</b>	<b>38,394</b>	<b>64,221</b>

The financial statements were approved by the trustees on 23 June 2026 and signed on its behalf by:

**TEMITOPE ERINOSO**  
Trustee

Date : **23 June 2026**

# **CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH**

## **NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2025

Charity for CELESTIAL CHURCH OF CHRIST PALACE OF LIBERTY PARISH is a Charitable Un-incorporated Association in Charity Commission for England and Wales. The registered office is Floor 1 and 2, 100 Vale Road, London, N4 1PT.

### **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 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 order 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.

#### **1.4 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.

#### **1.5 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. This includes irrecoverable VAT.

Expenditure is allocated to the specific activity to which it is directly attributable.

**Direct costs** are those directly linked to the charity's activities. Wages and salaries are allocated as direct costs based on an estimate of staff time spent on charitable activities.

**Support costs** are those which do not produce a direct output. These include staff costs, which are allocated based on the percentage of time spent on specific activities. The trustees do not apportion support costs between activities, as they consider these costs can be directly identified as either charitable activities or fundraising.

#### **1.6 Pensions**

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

#### **1.7 Taxation**

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

## 1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

## 1.9 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

## 1.10 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Motor vehicle	25%	2025	Reducing line
Fixtures and Fittings	25%	2025	Reducing line
Computer equipment	25%	2025	Reducing line

## 1.11 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	117,039	117,039	93,819
Gift Aid	22,696	22,696	23,455
<b>Total</b>	<b>139,735</b>	<b>139,735</b>	<b>117,274</b>

Restricted funds comprise income received subject to specific conditions imposed by donors for defined purposes.

No restricted income was received in the current year (2024: £nil).

## 3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	511	511	1,115
<b>Total</b>	<b>511</b>	<b>511</b>	<b>1,115</b>

Investment income for the year amounted to £511 (2024: £1,115).

## 4. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Rent collection, property repairs and maintenance charges	72,019	72,019	71,680
<b>Total</b>	<b>72,019</b>	<b>72,019</b>	<b>71,680</b>
Support Costs	-	-	-
	<b>72,019</b>	<b>72,019</b>	<b>71,680</b>

Expenditure on raising funds, totalling £72,019 (2024: £71,680), primarily comprises premises costs. These include lease payments for the Vale Road building, rental costs for the Milton Keynes branch, and property repairs, maintenance, and associated charges incurred to ensure the operational suitability and safety of the charity's buildings.

## 5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	250	250	246
Charity management & administration	45,458	45,458	39,849
Charity running cost	1,450	1,450	-
Employee costs	3,870	3,870	-
Donations	1,350	1,350	-
Printing and stationery	120	120	-
Legal/professional fees	1,888	1,888	1,833
Wages and salaries	35,000	35,000	23,030
<b>Total</b>	<b>89,386</b>	<b>89,386</b>	<b>64,958</b>
Support Costs	3,600	3,600	2,550
	<b>92,986</b>	<b>92,986</b>	<b>67,508</b>

Expenditure on charitable activities of £89,386 (2024: £64,958) represents costs incurred in delivering the charity's objectives, including the advancement of the Christian faith, pastoral care, community programmes, and outreach support to individuals in need.

Charity management and administration costs comprise expenses associated with the day-to-day running of the charity, including the organisation of worship services, church events, thanksgiving programmes, provision of food and refreshments for beneficiaries and attendees, and communication costs such as internet and related operational expenses.

Employee costs relate to salary payments made to the charity's employee in support of its activities and administration. Donations represent charitable contributions made to other charities and organisations in furtherance of the charity's wider charitable objectives.

## 6. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
<b>Support Costs</b>		
<b>Governance Costs</b>		
Accountants fees	3,600	2,550
	<b>3,600</b>	<b>2,550</b>

## 7. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Motor Vehicles	-	-	1,303
Depreciation Charge for the Year - Commercial Vehicles	977	977	-
Depreciation Charge for the Year - Fixtures & Fittings	25	25	34
Depreciation Charge for the Year - Computer Equipment	66	66	88
<b>Total</b>	<b>1,068</b>	<b>1,068</b>	<b>1,425</b>

## 8. Tangible Fixed Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment
	£	£	£
<b>8.1 Cost or valuation</b>			
At 01 September 2024	12,200	6,064	4,273
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 August 2025	<b>12,200</b>	<b>6,064</b>	<b>4,273</b>
<b>8.2 Depreciation and impairments</b>			
At 01 September 2024	8,291	5,963	4,008
Charge for the year	977	25	66
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 August 2025	<b>9,268</b>	<b>5,988</b>	<b>4,074</b>
<b>8.3 Net book value</b>			
At 01 September 2024	3,909	101	265
At 31 August 2025	<b>2,932</b>	<b>76</b>	<b>199</b>

## 9. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Other debtors	18,721	23,455
<b>Total</b>	<b>18,721</b>	<b>23,455</b>

Other debtors of £18,721 (2024: £23,455) represent Gift Aid receivable on eligible donations received during the year, which had not yet been received at the year-end and is expected to be recovered from HM Revenue & Customs after the reporting date.

## 10. Debtors: Amounts falling due after one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Other debtors	15,351	15,351
<b>Total</b>	<b>15,351</b>	<b>15,351</b>

Other debtors of £15,351 (2024: £15,351) represent a rental deposit paid for the lease of the Vale Road building.

## 11. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	22,128	40,148
<b>Total</b>	<b>22,128</b>	<b>40,148</b>

## 12. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Other creditors	6,483	4,764
<b>Total</b>	<b>6,483</b>	<b>4,764</b>

**Other creditors** of £6,483 (2023: £4,764) comprise the following balances outstanding at the year end:

**Van finance:** £912 (2023: £1,564)

**Accountancy fees:** £5,000 (2023: £2,000)

**Utilities:** £nil (2023: £1,200)

**HMRC fees:** £571 (2023: £nil)

Total other creditors amounted to £6,483 as at the year end (2023: £4,764).

## 13. Creditors: Amounts falling due after one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Other creditors	14,532	14,244
<b>Total</b>	<b>14,532</b>	<b>14,244</b>

Included within other creditors falling due after more than one year are amounts relating to outstanding electricity charges connected with the premises since the acquisition of the lease. In the prior year, the balance also included van finance of £912. In the current year, the balance relates solely to the electricity matter.

The charity has taken steps to establish the appropriate arrangements for settlement of the electricity charges; however, the matter remains unresolved at the year end. The balance recognised reflects management's estimate of the potential liability in respect of these outstanding charges.

## 14. Charity funds

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

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds				
Total	64,221	140,246	166,075	38,392

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

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds				
Total	86,444	118,389	140,613	64,221



## 15. Transactions with trustees and related parties

### 15.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) True

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	£
						-
						-
						-
						-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) True

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				TOTAL
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	£
						-
						-
						-
						-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

## 15.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter 'False'.*

No trustee expenses have been incurred (True or False)

False

Type of expenses reimbursed	This year £	Last year £
Travel		
Subsistence		
Accommodation		
Other (snacks, pamphlets and Christmas hampers):	1606	1625
<b>Total</b>	<b>1606</b>	<b>1625</b>
Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	<b>4</b>	<b>3</b>

### 15.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter true in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

True

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

Last year

There have been no related party transactions in the reporting period (True or False)

True

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*