POWERCHURCH INTERNATIONAL

England & Wales · Charity number 1148592

Details

Status	Registered
Legal form	Other
Registered	2012-08-16
Register	View on the Charity Commission register

Contact

Address	116 Camberwell Road London SE5 0EE
Phone	07989471263
Email	powerchurches@aol.com
Website	powerchurches.org

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION BY PROPAGATING THE DOCTRINE OF JESUS CHRIST.

Activities: Church activities

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Nigeria
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,364	£17,411	-	-
2023-12-31	£26,538	£26,445	-	-
2022-12-31	£23,104	£17,454	-	-
2021-12-31	£22,105	£15,785	-	-
2020-12-31	£21,239	£19,933	-	-

Trustees

Name	Role	Appointed
OLAIDE FALOLA PST	Chair	2012-07-31
ADAVINI MAKINDE		2012-07-31
Damilola Balogun		2019-03-01

POWERCHURCH INTERNATIONAL

England & Wales - Charity number 1148592

Accounts

CHARITY REGISTRATION NUMBER: 1148592

POWERCHURCH INTERNATIONAL

Annual Accounts and Reports

31 December 2024

POWERCHURCH INTERNATIONAL

Accounts

Yearended31December 2024

Trustees' Annual Report

Yearended31December 2024

The trustees present their report and the unaudited accounts of the charity for the year ended 31December 2023.

Referenceandadministrative details

Registeredcharityname POWERCHURCH INTERNATIONAL LIMITED

Charity registration number 1148592

Principal office 116
CamberwellRoad
London
SE50EE

Thetrustees
Olaide Falola
Damilola Balogun
Adavini Makinde

Structure,governanceand management

CONSTITUTION ADOPTED 01/01/2012 AS AMENDED ON 08/08/2012.

Objectivesand activities

The main aim of POWERCHURCH INTERNATIONAL LIMITED is to advance the Christian faith in accordance with Christian principles and to encourage people to grow in their relationship with Jesus Christ. The trustees seek to achieve this by supporting regular worship, prayer and Bible teaching and by fostering a caring church community.

During the year the charity carried out religious activities including church services, prayer meetings and Christian teaching which were open to the general public. The trustees consider that these activities help people to learn about the Christian faith, to deepen their spiritual life and to participate in the life of the church.

The charity also provides advice, information and pastoral support to individuals and families, offering encouragement, guidance and practical help where appropriate. Through these activities the trustees aim to reflect Christian love in action and to contribute positively to the wellbeing of the wider community.

The work of POWERCHURCH INTERNATIONAL LIMITED is focused mainly in the London Borough of Southwark and in Christian ministry and outreach connected with communities in Nigeria. By operating both locally and internationally, the charity seeks to support and strengthen Christian faith and practice in these areas.

Achievementsandperformance

Throughout the year ended 31 December 2024, the activities of the church continued with increased in attendance to Church activities held throughout the year. The church has now incorporated online services as part of its normal services. The Youth, Woman ministry and the church as a whole had a fantastic training and educative programs organised by the church.

Financialreview

The total incoming resources increased by approximately 10.65% on the previous year (26,538 in 2023 to £29,364 in 2024). The total resources expended decreased by 34.16% on the previous year (£26,445 in2023 to £17,411in 2024). The overall effectresultedinnet Net Income of £11,953 in 2024.

Plansforfutureperiods

Ourplans forthe coming are great.We intend:
1. Toreach outandtodiscipletheunsaved forChrist.
2. ToequipBelieversto berootedandgroundedintheWord.
3. Todevelopa strongmissionary church.
4. Toincreasechurchattendance.
5. Todevelopanenthusiasticmulticulturalchurch.
6. Todevelopa vibrantandgodly Youth Ministry.
7. Topracticallyengagewithourlocalcommunitymore.

RESERVESPOLICY
Thetrusteesrecognisetheneedtomaintainreserves.Unrestrictedfundsareneededtocoverthe day-to-day administration and support costs of the charity and also to have funds available for specified projects in the future should the need arise.

RISKMANAGEMENT
The major risks to which the charity is exposed have been identified as the safeguarding the assets of charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure are monitored through the setting of budgets which are compared with actual figures.

The trustees' annual report was approved on 22 January 2025 and signed on behalf of the board of trustees by:

Olaide Falola
Trustee

Independent Examiner's Report to the trustees of POWERCHURCH INTERNATIONAL LIMITED

Year ended 31December 2024

I report to the trustees on my examination of the accounts of POWERCHURCH INTERNATIONAL LIMITED ('the charity') for the year ended 31 December 2024.

Responsibilitiesandbasisof report

As the trustees of the charity, 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 2011 Act and in carrying out my examination I have followed all theapplicable Directionsgiven by the Charity Commission under section 145(5)(b) of the Act.

Independentexaminer'sstatement-matterofconcernidentified

Inconnectionwithmy examination,nomatterhascometomyattention:
(1) whichgives me reasonable causeto believethatinanymaterialrespectthe requirements:

- tokeepaccounting recordsinaccordancewith section386 oftheCompaniesAct 2006,and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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."

Charles Lufadeju FCCA, ACA,MBA
Independent Examiner

Charles Luf & Co
Chartered Accountants
134D Kingsland Road
London E2 8DY
Tel:02077298220

Statement of Financial Activities

Year ended 31 December 2024

	Note	2024 Unrestricted funds £	 Total funds £	2023 Totalfunds £
Incomeandendowments				
Donationsand legacies	4	29,364	29,364	26,538
Totalincome		29,364	29,364	26,538
Expenditure				
Expenditureoncharitableactivities	5,6	17,411	17,411	26,445
Totalexpenditure		17,411	17,411	26,445
Netexpenditureandnetmovementinfunds		11,953	11,953	93
Reconciliationoffunds				3498
Totalfundsbroughtforward		3,591	3,591	
Totalfundscarriedforward		15,544	15,544	3,591

Thestatementoffinancialactivitiesincludesallgainsandlossesrecognisedintheyear. All income and expenditure derive from continuing activities.

Statement of Financial

Position 31 December 2023

	Note	2024 £	2023 £
Fixedassets			
Tangiblefixedassets	**11**	–	–
Currentassets			
Cashatbankandinhand		(1,830)	(608)
Debtor		17,373	
	12		4199
		15,544	3,591
Creditors: amounts falling due within one year		–	–
Net current liabilities		15,544	3,591
Totalassetslesscurrentliabilities Net assets		15,544	3,591
Fundsofthecharity			
Total fund brought forward		**3,591**	3,498
unrestrictedfunds		11,953	93
Totalcharityfunds	**13**	15,544	3,591

These accounts were approved by the board of trustees and authorised for issue on 22 January 2024, and are signed on behalf of the board by:

Olaide Falola
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116, Camberwell Road, London, SE5 0EE.

2. Statementof compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial ReportingStandard applicablein theUKand Republicoflreland (FRS 102) (CharitiesSORP (FRS 102)) and the Charities Act 2011.

3. Accountingpolicies

Basisofpreparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Theaccountsarepreparedin sterling,which isthefunctionalcurrency oftheentity.

Goingconcern

Therearenomaterialuncertaintiesaboutthe charity'sabilityto continue.

Judgement sand key sources of estimation uncertainty

The preparation of the financial statements does not requires management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular futureproject or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accountingpolicies*(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacyincomeisrecognisedwhenreceiptisprobable and entitlementis established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to thedonor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resourcesexpended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditureonraisingfundsincludesthecostsofallfundraisingactivities,events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs areapportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluationless any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accountingpolicies*(continued)*

Tangibleassets*(continued)*

An increase inthe carryingamount of anasset asa result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognisedas expenditurewithinthe statement offinancialactivities.A decreaseinthe carrying amount of an asset as a result ofrevaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset ,less its residual value, over the useful economic life of that asset as follows:

Fixturesandfittings	-	25%reducing balance
Equipment	-	25%reducing balance

Impairmentoffixedassets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amountofanindividualasset,anestimateismadeoftherecoverableamountofthe cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donationsand legacies

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	TotalFunds 2023
	£	**£**	£	£
Donations				
Donationsand Tithes	29,364	29,364	18,370	18,370
ThanksgivingandHarvest	-	-	2,450	2,450
Buildingfund	-	-	1,800	1,800
PledgeandSeed	-	-	2,950	2,950
Woman ministry	-	-	968	968
	29,364,	29,364	26,538	26,538

5. Expenditureoncharitableactivitiesbyfundtype

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	TotalFunds 2023 £
Evangelismandprograms	15,000	15,000	21,026	21,026
Donations,bible classand church supplies	1000	1000	3,419	3,419
Spiritualitemsandfruits	1,411	1,411	2000	2000
Supportcosts	–	–	–	–
	17,411	17,411	26,445	26,445

6. Expenditureoncharitableactivitiesbyactivitytype

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Totalfund 2023 £
Evangelism and programs	15,000	–	15,000	21,026
Donations, bible class and church supplies	1000	–	1000	3,419
Spiritualitemsandfruits	1,411	–	1,411	2000
Governance costs	–	–	–	–
	17,411	–	17,411	26,445

7. Net expenditure

Netexpenditureisstated aftercharging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	–	–

8. Independentexaminationfees

	2024 £	2023 £
Feespayabletotheindependent examiner for:		
Independent examination of the accounts	–	–

9. Staff costs

The average head count of employees during the year was Nil (2024:Nil, 2023:Nil).

Noemployeereceived employee benefits ofmorethan£60,000duringtheyear (2024:Nil, 2023:Nil).

10. Trusteeremunerationandexpenses

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

11. Tangiblefixedassets

	Fixturesand fittings £	Equipment £	**Total £**
Cost			
At1January2024	3,191	–	3,191
Addition	–	–	–
At31 December2024	3,150	–	3,191
Depreciation			
At1January2024	3,191	–	3,191
Charge for the year	–		
At31 December2024	3,191	–	3,191
Carryingamount			
At31 December2024	–	–	–
At December 2023	–	–	–

12. Creditors:amountsfallingduewithinoneyear

	2024 £	2023 £
Accruals and deferred income	–	–

13. Analysisofcharitable funds

Unrestrictedfunds

	At 1January2024 £	Income £	Expenditure £	**At 31December 2024** £
General funds	3,591	29,364	(17,411)	15,544

	At 1January2023 £	Income £	Expenditure £	At 31December 2023 £
General funds	3,498	26,538	(26,445)	3,591

14. Analysisofnetassetsbetweenfunds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangiblefixedassets	–	–
Currentassets	15,544	15,544
Creditorsless than1year	–	
Net assets	15,544	15,544

DetailedStatementoFinancialActivities Year

ended 31 December 2024

	2024 £	2023 £
Incomeandendowments Donations and legacies		
Donationsand Tithes	29,364	18,370
ThanksgivingandHarvest	–	2,450
Buildingfund	–	1,800
PledgeandSeed	–	2,950
Woman ministry	–	968
HMRC Gifts aid	–	–
	29,364	26,538
Totalincome	29,364	26,538
Expenditure		
Expenditureoncharitableactivities		
Rent	12,665	20,900
Repairsandmaintenance	–	–
Otherestablishment	1683	126
Othermotor/travel costs	120	–
Legaland professionalfees	–	–
Telephone	–	–
Other office costs	2816	–
Depreciation	–	–
Revival,BibleclassandSpiritualitems	–	–
EvangelismandCharitabledonations	128	5419
PraiseandWorship/CateringandHospitality	–	–
ChristmasParty and Welfare	–	–
	17,411	26,445
Totalexpenditure	17,411	26,445
Netexpenditure	11,953	93

THEROCKOFCALVARYMINISTRIES

NotestotheDetailedStatementoFinancialActivities Year ended 31 December 2024

	2024 £	2023 £
Expenditureoncharitableactivities		
Evangelismandprograms		
Activitiesundertakendirectly		
Directcharitableactivity-rent	12,665	20,900
Directcharitableactivity -repairs&maintenance	_	_
Direct charitable activity -Printing, postage,and stationery	_	_
Direct charitable activity-other motor/travel costs	_	_
Direct charitable activity-legal and professional fees	_	_
Direct charitable activity-Rates	1816	_
Directcharitableactivity– Service charge	248	5,419
Directcharitableactivity-Subscription	_	_
Directcharitableactivity-Revival	_	_
Directcharitableactivity-Evangelism	_	_
Directcharitableactivity –Light & Heat	1,683	126
	15,000	26,445
Donations,bibleclassandchurchsupplies		
Activitiesundertakendirectly		
Directcharitableactivity-Charitabledonations	1000	_
Directcharitableactivity -Cateringand Hospitality	_	_
Directcharitableactivity -Welfare	_	_
	1000	_
Spiritualitemsandfruits		
Activitiesundertakendirectly		
Directcharitableactivity-SpiritualItemsand Fruits	_	_
Governancecosts		
Governancecosts-accountancyfees	_	_
Expenditureoncharitableactivities	17,411	26,445

POWERCHURCH INTERNATIONAL

England & Wales - Charity number 1148592

Accounts

CHARITY REGISTRATION NUMBER: 1148592

POWERCHURCH INTERNATIONAL

AnnualAccountsandReports

31 December 2023

POWERCHURCH INTERNATIONAL

Accounts

Yearended31December 2023

Trustees' Annual Report

Yearended31December 2023

The trustees present their report and the unaudited accounts of the charity for the year ended 31December 2023.

Referenceandadministrative details

Registeredcharityname	POWERCHURCH INTERNATIONAL LIMITED
Charity registration number	1148592
Principal office	116 Camberwell Road London SE50EE
Thetrustees	Olaide Falola Damilola Balogun Adavini Makinde

Structure,governanceand management

CONSTITUTION ADOPTED 01/01/2012 AS AMENDED ON 08/08/2012.

Objectivesand activities

The main aim of POWERCHURCH INTERNATIONAL LIMITED is to advance the Christian faith in accordance with Christian principles and to encourage people to grow in their relationship with Jesus Christ. The trustees seek to achieve this by supporting regular worship, prayer and Bible teaching and by fostering a caring church community.

During the year the charity carried out religious activities including church services, prayer meetings and Christian teaching which were open to the general public. The trustees consider that these activities help people to learn about the Christian faith, to deepen their spiritual life and to participate in the life of the church.

The charity also provides advice, information and pastoral support to individuals and families, offering encouragement, guidance and practical help where appropriate. Through these activities the trustees aim to reflect Christian love in action and to contribute positively to the wellbeing of the wider community.

The work of POWERCHURCH INTERNATIONAL LIMITED is focused mainly in the London Borough of Southwark and in Christian ministry and outreach connected with communities in Nigeria. By operating both locally and internationally, the charity seeks to support and strengthen Christian faith and practice in these areas.

Achievementsandperformance

Throughout the year ended 31 December 2023, the activities of the church continued with increased in attendance to Church activities held throughout the year. The church has now incorporated online services as part of its normal services. The Youth, Woman ministry and the church as a whole had a fantastic training and educative programs organised by the church.

Financialreview

The total incoming resources increased by approximately 5.03% on the previous year (25,268 in 2022 to £26,538 in 2023). The total resources expended increased by 24.83% on the previous year (£21,184 in 2022 to £26,445 in 2023). The overall effect resulted in Net Income of £93 in2023.

Plansforfutureperiods

Ourplans forthe coming are great.We intend:

1. Toreach outandtodiscipletheunsaved forChrist.
2. ToequipBelieversto berootedandgroundedintheWord.
3. Todevelopa strongmissionary church.
4. Toincreasechurchattendance.
5. Todevelopanenthusiasticmulticulturalchurch.
6. Todevelopa vibrantandgodly Youth Ministry.
7. Topracticallyengagewithourlocalcommunitymore.

RESERVESPOLICY

Thetrusteesrecognisetheneedtomaintainreserves.Unrestrictedfundsareneededtocoverthe day-to-day administration and support costs of the charity and also to have funds available for specified projects in the future should the need arise.

RISKMANAGEMENT

The major risks to which the charity is exposed have been identified as the safeguarding the assets of charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure are monitored through the setting of budgets which are compared with actual figures.

The trustees' annual report was approved on 22 January 2024 and signed on behalf of the board of trustees by:

Olaide Falola
Trustee

Independent Examiner's Report to the trustees of POWERCHURCH INTERNATIONAL LIMITED

Yearended31December2023

I report to the trustees on my examination of the accounts of POWERCHURCH INTERNATIONAL LIMITED ('the charity') for the year ended 31 December 2023.

Responsibilitiesandbasisof report

As the trustees of the charity, 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 2011 Act and in carrying out my examination I have followed all theapplicable Directionsgiven by the Charity Commission under section 145(5)(b) of the Act.

Independentexaminer'sstatement-matterofconcernidentified

Inconnectionwithmy examination,nomatterhascometomyattention:
(1) whichgives me reasonable causeto believethatinanymaterialrespectthe requirements:

- tokeepaccounting recordsinaccordancewith section386 oftheCompaniesAct 2006,and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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."

Charles Lufadeju FCCA, ACA.MBA
Independent Examiner

Charles Luf & Co
Chartered Accountants
134D Kingsland Road
London E2 8DY
Tel:02077298220

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Totalfunds £
Incomeandendowments				
Donationsand legacies	**4**	26,538	26,538	25,268
Totalincome		26,538	26,538	25,268
Expenditure				
Expenditureoncharitableactivities	**5,6**	26,445	26,445	21,184
Totalexpenditure		26,445	26,445	21,184
Net expenditure and net movement in funds		93	93	4,084
Reconciliationoffunds				(586)
Totalfundsbroughtforward		3,498	3,498	
Totalfundscarriedforward		3,591	3,591	3,498

Thestatementoffinancialactivitiesincludesallgainsandlossesrecognisedintheyear. All income and expenditure derive from continuing activities.

Statement of Financial

Position 31 December 2023

	Note	2023 £	2022 £
Fixedassets			
Tangiblefixedassets	11	–	–
Currentassets			
Cashatbankandinhand		(608)	(701)
Debtor		4,199	
	12		4199
		3,591	3,498
Creditors: amounts falling due within one year		–	–
Net current liabilities		3,591	3,498
Totalassetslesscurrentliabilities Net assets		3,591	3,498
Fundsofthecharity			
Total fund brought forward		**3,498**	(586)
unrestrictedfunds		93	4084
Totalcharityfunds	13	3,591	3,498

These accounts were approved by the board of trustees and authorised for issue on 22 January 2024, and are signed on behalf of the board by:

Olaide Falola
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116, Camberwell Road, London, SE5 0EE.

2. Statementof compliance

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3. Accountingpolicies

Basisofpreparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Theaccountsarepreparedin sterling,which isthefunctionalcurrency oftheentity.

Goingconcern

Therearenomaterialuncertaintiesaboutthe charity'sabilityto continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements does not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular futureproject or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accountingpolicies*(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to thedonor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resourcesexpended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditureonraisingfundsincludesthecostsofallfundraisingactivities,events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs areapportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluationless any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accountingpolicies*(continued)*

Tangibleassets*(continued)*

An increase inthe carryingamount of anasset asa result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognisedas expenditurewithinthe statement offinancialactivities.A decreaseinthe carrying amount of an asset as a result ofrevaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciationiscalculatedsoastowriteoffthecostorvaluationofanasset,lessitsresidual value, over the useful economic life of that asset as follows:

Fixturesandfittings	-	25%reducing balance
Equipment	-	25%reducing balance

Impairmentoffixedassets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amountofanindividualasset,anestimateismadeoftherecoverableamountofthe cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donationsand legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	TotalFunds 2022 £
Donations				
Donationsand Tithes	18,370	18,370	17,630	17,630
ThanksgivingandHarvest	2,450	2,450	2,120	2,120
Buildingfund	1,800	1,800	1,600	1,600
PledgeandSeed	2,950	2,950	2,750	2,750
Woman ministry	968	968	1,168	1,168
	26,538	26,538	25,268	25,268

5. Expenditureoncharitableactivitiesbyfundtype

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	TotalFunds 2022
	£	**£**	£	£
Evangelismandprograms	21,026	21,026	14,337	14,337
Donations,bible classand church supplies	3,419	3,419	3,847	3,847
Spiritualitemsandfruits	2000	2000	3000	3000
Supportcosts	–	–	–	–
	26,445	26,445	21,184	21,184

6. Expenditureoncharitableactivitiesbyactivitytype

	Activities undertaken directly	Support costs	**Total funds 2023**	Totalfund 2022
	£	£	**£**	£
Evangelism and programs	21,026	–	21,026	14,337
Donations, bible class and church supplies	3,419	–	3,419	3,847
Spiritual items and fruits	2000	–	2000	3000
Governance costs	–	–	–	–
	26,445	–	26,445	21,184

7. Net expenditure

Netexpenditureisstated aftercharging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	–	–

8. Independentexaminationfees

	2023	2022
	£	£
Feespayabletotheindependent examiner for:		
Independent examination of the accounts	–	–

9. Staff costs

The average head count of employees during the year was Nil (2023:Nil).

Noemployeereceived employee benefits ofmorethan£60,000duringtheyear (2023:Nil).

10. Trusteeremunerationandexpenses

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. Tangiblefixedassets

	Fixturesand fittings £	Equipment £	**Total £**
Cost			
At1January2023	3,191	_	3,191
Addition	_	_	_
At31 December2023	3,150	_	3,191
Depreciation			
At1January2023	3,191	_	3,191
Charge for the year	_		
At31 December2024	3,191	_	3,191
Carryingamount			
At31 December2023	_	_	_
At December 2022	_	_	_

12. Creditors:amountsfallingduewithinoneyear

	2023 £	2022 £
Accruals and deferred income	_	_

13. Analysisofcharitable funds

Unrestrictedfunds

	At 1January2023 £	Income £	Expenditure £	**At 31December 2023** £
General funds	3,498	26,538	(26,445)	3,591

	At 1January2022 £	Income £	Expenditure £	At 31December 2022 £
General funds	(586)	25,268	(21,184)	3,498

14. Analysisofnetassetsbetweenfunds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangiblefixedassets	-	-
Currentassets	3,591	3,591
Creditors less than1year	-	
Net assets	3,591	3,591

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Incomeandendowments Donations and legacies		
Donationsand Tithes	18,370	17,630
ThanksgivingandHarvest	2,450	2,120
Buildingfund	1,800	1600
PledgeandSeed	2,950	2,750
Woman ministry	968	1,168
HMRC Gifts aid	–	–
	26,538	25,268
Totalincome	26,538	25,268
Expenditure		
Expenditureoncharitableactivities		
Rent	20,900	14,300
Repairsandmaintenance	–	–
Otherestablishment	126	771
Othermotor/travel costs	–	2104
Legaland professionalfees	–	900
Telephone	–	587
Other office costs	–	1,235
Depreciation	–	–
Revival,BibleclassandSpiritualitems	–	–
EvangelismandCharitabledonations	5419	–
PraiseandWorship/CateringandHospitality	–	–
ChristmasParty and Welfare	–	–
	26,445	21,184
Totalexpenditure	26,445	21,184
Netexpenditure	93	4084

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Expenditureoncharitableactivities		
Evangelismandprograms		
Activitiesundertakendirectly		
Direct charitable activity-rent	20,900	14,300
Direct charitable activity -repairs &maintenance	–	–
Direct charitable activity -Printing, postage, and stationery	–	910
Direct charitable activity-other motor/travel costs	–	2,104
Direct charitable activity-legal and professional fees	–	900
Direct charitable activity-telephone	–	587
Direct charitable activity– Service charge	5419	–
Direct charitable activity-Subscription	–	39
Direct charitable activity-Revival	–	–
Direct charitable activity-Evangelism	–	–
Direct charitable activity –Light & Heat	126	771
	26,445	19,611
Donations,bibleclassandchurchsupplies		
Activitiesundertakendirectly		
Direct charitable activity-Charitable donations	–	1573
Direct charitable activity -Catering and Hospitality	–	–
Direct charitable activity -Welfare	–	–
	–	1573
Spiritualitemsandfruits		
Activitiesundertakendirectly		
Directcharitableactivity-SpiritualItemsand Fruits	–	–
Governancecosts		
Governancecosts-accountancyfees	–	–
Expenditureoncharitableactivities	26,445	21,184