IMPACT CHURCH

England & Wales · Charity number 1164488

Details

Other names	CHURCH4PL
Status	Registered
Legal form	CIO
Registered	2015-11-19
Register	View on the Charity Commission register

Contact

Address	Flat 24 115 Regents Park Road Southampton SO15 8AH
Phone	07902759696
Email	church4pl@gmail.com
Website	www.church4pl.com

Activities

Objects: THE OBJECTS OF THE CIO ARE:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF SOUTHAMPTON, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) 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 SUPPORT IN SUCH PARTS OF SOUTHAMPTON, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: Church4pl ran a number of projects for members and, the local community including the Polish community. We held seminars with guest speakers from Poland, with the main objective of enhancing the spiritual knowledge of the church members and improving their personal lives by understanding how we could impact people around us through acting upon our belief and helping others.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£61,484	£62,007	-	-
2024-11-30	£44,701	£48,916	-	-
2023-11-30	£37,128	£44,978	-	-
2022-11-30	£35,065	£30,339	-	-
2021-11-30	£37,287	£22,102	-	-

Trustees

Name	Role	Appointed
Pawel Krasinski	Chair	2022-04-06
Aneta Magdalena Klemarczyk		2022-01-06
MACIEJ MARIAN SZARKOWSKI		2022-04-06
MAREK MARTON		2022-04-06

IMPACT CHURCH

England & Wales - Charity number 1164488

Accounts

Charity number: 1164488

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2025

Trustees	Pawel Krasinski Aneta Klemarczyk Maciej Marian Szarkowski Marek Marton
Charity registered number	1164488
Principal office	115 Regents Park Road 115 Regents Park Road Hampshire SO15 8AH
Accountants	Kolade Andrew Alli ACMA The ARK Financial Management Consultants Ltd 10 Gatcombe Gardens West End Hampshire SO18 3NA

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

The Trustees present their annual report together with the financial statements of the for the year 1 December 2024 to 30 November 2025. In 2022.

In this calendar period Impact Church Charity was organising meetings and events for a local community and was remotely supporting other missionary projects in different countries.

We held weekly services for members and some other meetings for local community with guest speakers from UK and Poland with a goal to continue to develop ourselves, to become better parents, Christians, Sunday School organizers and members of a local community, especially focused on supporting local families touched by difficult life circumstances.

We have sponsored/organised:
- Services in which we blessed children, celebrated all of the congregation members birthdays
- Sunday School services with activities for children and youth
- Day Out's for children and youth of our community
- Sponsored educational courses and conferences for some of the Church's volunteers
- A Church Getaway trip, with educational activities for all volunteers and members
- Organised Water baptism events

The Church was involved in giving and fundraising towards certain projects, these are:
- Donations to support missionaries in Uganda
- Donations towards support of Ukrainian war refugees in Ukraine

Some of our funds were transferred to Verein Kids Kiev, an organisation that is helping homeless children in Kiev, Ukraine.

Besides Trustees there are many church members, involved in various charity projects. Mainly in working with children, administrative roles, house groups meetings, setting up church services, cleaning, serving tea and coffee and other roles within church life. Church members volunteer on a regular basis and undertaking various responsibilities.

None of the church volunteers were paid for their work other than refunds of costs i.e. transportation or buying equipment needed to accomplish the task.

One of the church's Trustee is employed by the Charity and is being paid a fixed amount per month for their services as per Charity's Constitution.

In the name of all Trustees of Impact Church

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

In the name of all Trustees of Impact Church

Pawel Krasinski
Chairman
Impact Church Charity

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

is a registered charity, number 1164488, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 12 February 2026 and signed on their behalf by:

Pawel Krasinski

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

Independent Examiner's Report to the Trustees of ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2025.

Responsibilities and Basis of 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 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed: Dated: 12 February 2026

Kolade Andrew Alli ACMA

The ARK Financial Management Consultants Ltd

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	2	**61,484**	**61,484**	*44,701*
Total income		**61,484**	**61,484**	*44,701*
Expenditure on:				
Charitable activities		**62,007**	**62,007**	*48,916*
Total expenditure		**62,007**	**62,007**	*48,916*
Net movement in funds		**(523)**	**(523)**	*(4,215)*
Reconciliation of funds:				
Total funds brought forward		**71,968**	**71,968**	*76,183*
Net movement in funds		**(523)**	**(523)**	*(4,215)*
Total funds carried forward		**71,445**	**71,445**	*71,968*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
			-		-
Current assets					
Cash at bank and in hand		**72,545**		*73,068*	
		72,545		*73,068*	
Creditors: amounts falling due within one year	6	**(1,100)**		*(1,100)*	
Net current assets			**71,445**		*71,968*
Total assets less current liabilities			**71,445**		*71,968*
Net assets excluding pension asset			**71,445**		*71,968*
Total net assets			**71,445**		*71,968*
Charity funds					
Restricted funds	7		**-**		-
Unrestricted funds	7		**71,445**		*71,968*
Total funds			**71,445**		*71,968*

The financial statements were approved and authorised for issue by the Trustees on 12 February 2026 and signed on their behalf by:

Pawel Krasinski

The notes on pages 7 to 13 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.6 Fund accounting

General funds are unrestricted 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.

2. Income from donations and legacies

	Unrestricted funds General	Total 2025	Total 2024
	£	£	£
Donations and Giving	47,211	47,211	36,877
Gift Aid tax reclaimed	14,273	14,273	7,824
	61,484	61,484	44,701

3. Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Wages and salaries	11,600	11,600	7,200
Love gift to speakers	5,591	5,591	200
Love gift to members	6,964	6,964	6,140
Ministry costs and gifts to other churches	14,833	14,833	10,472
Church and office equipment	5,171	5,171	600
Food and hospitality expenses	3,068	3,068	7,219
Travel and motor vehicle expenses	4,856	4,856	4,822
Webhosting fees and IT consumables	235	235	0
Premises costs	5,680	5,680	9,709
Membership Subscription	746	746	930
Insurance	381	381	364
Independent examiner's fee	1,100	1,100	1,260
Training	1,782	1,782	0
	62,007	62,007	48,916

4. Independent examiner's remuneration

	2025	*2024*
	£	*£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,100**	*1,100*

5. Trustees' remuneration and expenses

During the year ended 30 November 2025, Maciej Marian Szarkowski received remuneration of £11,600 (2024: £7,200) during the year, in relation to work carried out on behalf of Impact Church.

6. Creditors: Amounts falling due within one year

	2025	*2024*
	£	*£*
Accruals and deferred income	**1,100**	*1,100*

7. Statement of funds

Statement of funds - current year

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
Unrestricted funds				
General Funds	**71,968**	**61,484**	**(62,007)**	**71,445**

7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 December 2023	*Income*	*Expenditure*	*Balance at 30 November 2024*
	£	£	£	£
Unrestricted funds				
General Funds - all funds	*76,183*	*44,701*	*(48,916)*	*71,968*

Accounts

Charity number: 1164488

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2024

Trustees	Pawel Krasinski Aneta Klemarczyk Maciej Marian Szarkowski Marek Marton
Charity registered number	1164488
Principal office	115 Regents Park Road 115 Regents Park Road Hampshire SO15 8AH

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2024

The Trustees present their annual report together with the financial statements of the for the year 1 December 2023 to 30 November 2024.

In this calendar period Impact Church Charity was organising meetings and events for a local community and was remotely supporting other missionary projects in different countries.

We held weekly services for members and for local community with guest speakers from UK and Poland with a goal to continue to develop ourselves, to become better parents, Christians, Sunday School organizers and members of a local community, especially focused on supporting local families touched by difficult life circumstances.

We have sponsored/organised:

- Services in which we blessed children, celebrated children's birthdays
- Sunday School services with activities for children
- Day Out's for children and youth of our community
- Missionary trips to other countries for Church members
- Sponsored educational courses and conferences for some of the Church's volunteers
- A Church Getaway trip, with educational activities for all volunteers and members

The Church was involved in giving and fundraising towards certain projects, these are:

- Donations to support missionaries in Uganda
- Donations towards support of Ukrainian war refugees in Ukraine

Some of our funds were transferred to Verein Kids Kiev, an organisation that is helping homeless children in Kiev, Ukraine.

Beside Trustees there are many church members, involved in various charity projects. Mainly in working with children, administrative roles, house groups meetings, setting up for church services, cleaning, serving tea and coffee and other roles within church life. Church members are volunteering on a regular basis and undertaking various responsibilities.

None of the church volunteers were paid for their work other than refunds of costs i.e. transportation or buying equipment needed to accomplish the task.

One of the church's Trustee is employed by the Charity and is being paid a fixed amount per month for their services as per Charity's Constitution.

In the name of all Trustees of Impact Church

Pawel Krasinski
Chairman
Impact Church Charity

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

is a registered charity, number 1164488, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 17 January 2025 and signed on their behalf by:

Pawel Krasinski

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2024

Independent Examiner's Report to the Trustees of ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2024.

Responsibilities and Basis of 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 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed: Dated: 17 January 2025

Kolade Andrew Alli ACMA

The ARK Financial Management Consultants Ltd

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:				
Donations and legacies	2	**44,701**	**44,701**	*37,128*
Total income		**44,701**	**44,701**	*37,128*
Expenditure on:				
Charitable activities		**48,916**	**48,916**	*44,978*
Total expenditure		**48,916**	**48,916**	*44,978*
Net movement in funds		**(4,215)**	**(4,215)**	*(7,850)*
Reconciliation of funds:				
Total funds brought forward		**76,183**	**76,183**	*84,033*
Net movement in funds		**(4,215)**	**(4,215)**	*(7,850)*
Total funds carried forward		**71,968**	**71,968**	*76,183*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2024

	Note		2024 £		*2023* *£*
Fixed assets					
			-		*-*
Current assets					
Cash at bank and in hand		**73,068**		*77,283*	
		73,068		*77,283*	
Creditors: amounts falling due within one year	6	**(1,100)**		*(1,100)*	
Net current assets			**71,968**		*76,183*
Total assets less current liabilities			**71,968**		*76,183*
Net assets excluding pension asset			**71,968**		*76,183*
Total net assets			**71,968**		*76,183*
Charity funds					
Restricted funds	7		**-**		*-*
Unrestricted funds	7		**71,968**		*76,183*
Total funds			**71,968**		*76,183*

The financial statements were approved and authorised for issue by the Trustees on 17 January 2025 and signed on their behalf by:

Pawel Krasinski

The notes on pages 7 to 13 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.6 Fund accounting

General funds are unrestricted 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.

2. Income from donations and legacies

	Unrestricted funds General	Total 2024	Total 2023
	£	£	£
Donations and Giving	36,877	36,877	31,484
Gift Aid tax reclaimed	7,824	7,824	5,644
	44,701	44,701	37,128

3. Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Wages and salaries	7,200	7,200	7,200
Love gift to speakers	200	200	1,700
Love gift to members	6,140	6,140	6,857
Ministry costs and gifts to other churches	10,472	10,472	11,041
Church and office equipment	600	600	0
Food and hospitality expenses	7,219	7,219	3,652
Travel and motor vehicle expenses	4,822	4,822	5,013
Webhosting fees and IT consumables	0	0	280
Premises costs	9,709	9,709	6,772
Membership Subscription	930	930	1,011
Insurance	364	364	352
Independent examiner's fee	1,260	1,260	1,100
	48,916	48,916	44,978

4. Independent examiner's remuneration

	2024	*2023*
	£	*£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,100**	*1,100*

5. Trustees' remuneration and expenses

During the year ended 30 November 2023, Maciej Marian Szarkowski received remuneration of £7,200 (2022: £7,200) during the year, in relation to work carried out on behalf of Impact Church.

6. Creditors: Amounts falling due within one year

	2024 £	*2023* *£*
Accruals and deferred income	**1,100**	*1,100*

7. Statement of funds

Statement of funds - current year

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
Unrestricted funds				
General Funds	**76,183**	**44,701**	**(48,916)**	**71,968**

7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 December 2022	*Income*	*Expenditure*	*Balance at 30 November 2023*
	£	*£*	*£*	*£*
Unrestricted funds				
General Funds - all funds	*84,033*	*37,128*	*(44,978)*	*76,183*

Accounts

Charity number: 1164488

IMPACT CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

IMPACT CHURCH

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2023

Trustees	Pawel Krasinski Maciej Marian Szarkowski Marek Marton Aneta Klemarczyk
Charity registered number	1164488
Principal office	115 Regents Park Road Southampton Hampshire SO15 8AH

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2023

The Trustees present their annual report together with the financial statements of the Impact Church for the year 1 December 2022 to 30 November 2023.

In this calendar period Impact Church Charity was organising meetings and events for a local community and was remotely supporting other projects around the world.

We held weekly services for members and for local community with guest speakers from UK and Poland with a goal to continue to develop ourselves to become better parents, Christians, Sunday School hosts and members of a local community, especially focused on supporting local families touched by difficulties.

We have sponsored/organised:

- Services in which we blessed children, celebrated children's birthdays
- Sunday School services with activities for children
- Day Out's for children and youth of our community
- Counselling sessions for local families

The Church was involved in giving and fundraising for specific projects, these are:

- Donations to support missionaries in Uganda

- Organised refurbishment of a Primary School buildings in Uganda

- Donations towards support of Ukrainian war refugees in Poland and in Ukraine

Some of our funds were transferred to Verein Kids Kiev, an organisation that is helping homeless children in Kiev, Ukraine.

Beside Trustees there are many church members, involved in various charity projects. Mainly in working with children, administrative roles, house groups meetings, setting up for church services, cleaning, serving tea and coffee and other roles within church life. Church members are volunteering on a regular basis and undertaking various responsibilities.

None of the church volunteers were paid for their work other than refunds of costs i.e. transportation or buying equipment needed to accomplish the task.

One of the church's Trustee is employed by the Charity and is being paid a fixed amount per month for their services as per Charity's Constitution.

In the name of all Trustees of Impact Church

Pawel Krasinski

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Impact Church is a registered charity, number 1164488, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 26 January 2024 and signed on their behalf by:

Pawel Krasinski

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2023

Independent Examiner's Report to the Trustees of Impact Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2023.

Responsibilities and Basis of 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 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed: Dated: 26 January 2024

Kolade Andrew Alli ACMA

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:				
Donations and legacies	2	**37,128**	**37,128**	*35,065*
Total income		**37,128**	**37,128**	*35,065*
Expenditure on:				
Charitable activities		**44,978**	**44,978**	*30,339*
Total expenditure		**44,978**	**44,978**	*30,339*
Net movement in funds		**(7,850)**	**(7,850)**	*4,726*
Reconciliation of funds:				
Total funds brought forward		**84,033**	**84,033**	*79,307*
Net movement in funds		**(7,850)**	**(7,850)**	*4,726*
Total funds carried forward		**76,183**	**76,183**	*84,033*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2023

	Note		2023 £		*2022 £*
Fixed assets					
			-		-
Current assets					
Cash at bank and in hand		**77,283**		*85,133*	
		77,283		*85,133*	
Creditors: amounts falling due within one year	6	**(1,100)**		*(1,100)*	
Net current assets			**76,183**		*84,033*
Total assets less current liabilities			**76,183**		*84,033*
Net assets excluding pension asset			**76,183**		*84,033*
Total net assets			**76,183**		*84,033*
Charity funds					
Restricted funds	7		-		-
Unrestricted funds	7		**76,183**		*84,033*
Total funds			**76,183**		*84,033*

The financial statements were approved and authorised for issue by the Trustees on 26 January 2024 and signed on their behalf by:

Pawel Krasinski

The notes on pages 7 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.6 Fund accounting

General funds are unrestricted 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.

2. Income from charitable activities

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Donations and Giving	31,484	31,484	28,903
Gift Aid tax reclaimed	5,644	5,644	6,162
	37,128	37,128	35,065

3. Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
Wages and salaries	7,200	7,200	7,200
Love gift to speakers	1,700	1,700	1,720
Love gift to members	6,857	6,857	1,950
Ministry costs and gifts to other churches	11,041	11,041	8,175
Church and office equipment	0	0	406
Food and hospitality expenses	3,652	3,652	1,381
Travel and motor vehicle expenses	5,013	5,013	809
Webhosting fees and IT consumables	280	280	544
Premises costs	6,772	6,772	4,621
Membership Subscription	1,011	1,011	2,014
Insurance	352	352	330
Independent examiner's fee	1,100	1,100	1,100
Legal and professional fees	0	0	89
	44,978	44,978	30,339

4. Independent examiner's remuneration

	2023	*2022*
	£	*£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,100**	*1,100*

5. Trustees' remuneration and expenses

During the year ended 30 November 2023, Maciej Marian Szarkowski received remuneration of £7,200 (2022: £7,200) during the year, in relation to work carried out on behalf of Impact Church.

6. Creditors: Amounts falling due within one year

	2023	*2022*
	£	*£*
Accruals and deferred income	**1,100**	*1,100*

7. Statement of funds

Statement of funds - current year

	Balance at 1 December 2022 £	Income £	Expenditure £	Balance at 30 November 2023 £
Unrestricted funds				
General Funds	**84,033**	**37,128**	**(44,978)**	**76,183**

7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 December 2021	*Income*	*Expenditure*	*Balance at 30 November 2022*
	£	*£*	*£*	*£*
Unrestricted funds				
General Funds - all funds	*79,307*	*35,065*	*(30,339)*	*84,033*

Accounts

Charity number: 1164488

IMPACT CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

IMPACT CHURCH

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2022

Trustees	Pawel Krasinski Aleksandra Glapinska Maciej Marian Szarkowski Marek Marton
Charity registered number	1164488
Principal office	Flat 24 115 Regents Park Road Southampton Hampshire SO15 8AH
Accountants	Kolade Andrew Alli ACMA 10 Gatcombe Gardens West End Hampshire SO18 3NA

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2022

The Trustees present their annual report together with the financial statements of the Impact Church for the year 1 December 2021 to 30 November 2022.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

In 2022 Impact Church was organising meetings and events for a local community and was remotely supporting other projects around the world.

We held weekly services and other additional workshops with guest speakers from UK, Poland and Germany with a goal to improve our knowledge and skills as parents, as family members, members of a Christian community, as guardians for children and how to have a better impact in local and international communities.

We also organised:

- Services in which we blessed children, celebrated children’s birthdays
- Water baptism events
- Sunday schools for children as well as additional meetings with indoor and outdoor activities
- Outdoor rural church getaway for all members with life improving sessions
- Counselling sessions for local families

The Church was involved in giving and fundraising for specific projects, these are:

- Donations to support missionaries in Uganda

- Donations towards support of Ukrainian war refugees in Poland

- Financial support for church members and other local families touched by difficult life circumstances

Some of our funds were transferred to help an orphanage in Ukraine that we have established a connection with and willingness to support their work in the coming years as well.

Main achievements of the Charity (cont)

Beside Trustees there are many church members, involved in various charity projects. Mainly in working with children, administrative roles, house groups meetings, setting up for church service, cleaning, serving tea and coffee and other roles within church life. Church members are volunteering on a regular basis and undertaking various responsibilities.

None of the church volunteers were paid for their work other than refunds of costs i.e. transportation or buying equipment needed to accomplish the task.
One of the church's Trustee is employed by the Charity and is being paid a fixed amount per month for their services as per Charity's Constitution.

In the name of all Trustees of Impact Church

Pawel Krasinski
Chairman
Impact Church Charity

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Impact Church is a registered charity, number 1164488, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2022

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 28 February 2023 and signed on their behalf by:

Pawel Krasinski

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2022

Independent Examiner's Report to the Trustees of Impact Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2022.

Responsibilities and Basis of 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 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the accounts do 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.

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2022

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 28 February 2023

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2022

Kolade Andrew Alli ACMA

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	3	**35,065**	**35,065**	*37,287*
Total income		**35,065**	**35,065**	*37,287*
Expenditure on:				
Charitable activities		**30,339**	**30,339**	*22,102*
Total expenditure		**30,339**	**30,339**	*22,102*
Net movement in funds		**4,726**	**4,726**	*15,185*
Reconciliation of funds:				
Total funds brought forward		**79,307**	**79,307**	*64,122*
Net movement in funds		**4,726**	**4,726**	*15,185*
Total funds carried forward		**84,033**	**84,033**	*79,307*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2022

	Note		2022 £		2021 £
Fixed assets					
			-		-
Current assets					
Cash at bank and in hand		**85,133**		*79,907*	
		85,133		*79,907*	
Creditors: amounts falling due within one year	7	**(1,100)**		*(600)*	
Net current assets			**84,033**		*79,307*
Total assets less current liabilities			**84,033**		*79,307*
Net assets excluding pension asset			**84,033**		*79,307*
Total net assets			**84,033**		*79,307*
Charity funds					
Restricted funds	9		**-**		-
Unrestricted funds	9		**84,033**		*79,307*
Total funds			**84,033**		*79,307*

The financial statements were approved and authorised for issue by the Trustees on 28 February 2023 and signed on their behalf by:

Pawel Krasinski

The notes on pages 8 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1. General information

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

3. Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and Giving	28,903	28,903	28,617
Gift Aid tax reclaimed	6,162	6,162	8,670
	35,065	35,065	37,287

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

4. Expenditure on charitable activities

	Unrestricted funds	Total	Total	
	General	**2022**	**2021**	
	£	**£**	**£**	
Accountancy fees	500	500	600	
Church and office equipment	406	406	-	
Food and hospitality expenses		1,381	1,381	192
Grant and gifts to other churches		8,175	8,175	7,589
Health and Safety	0	0	154	
Independent examiner's fee	600	600	600	
Insurance	330	330	327	
Legal and professional fees	89	89	72	
Love gift to members	1,950	1,950	2,597	
Love gift to speakers	1,720	1,720	300	
Membership Subscription	2,014	2,014	-	
Premises costs	4,621	4,621	1,733	
Printing, postage and stationery		0	0	346
Travel and motor vehicle expenses		809	809	-
Wages and salaries	7,200	7,200	7,200	
Webhosting fees and IT consumables		544	544	392
	30,339	30,339	22,102	

5. Independent examiner's remuneration

	2022	*2021*
	£	*£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**600**	*600*

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL-)*.

During the year ended 30 November 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

7. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Accruals and deferred income	**1,100**	*600*

8. Financial instruments

	2022 £	*2021* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**85,133**	*79,907*

Financial assets measured at fair value through income and expenditure comprise….

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 December 2021 £	Income £	Expenditure £	Balance at 30 November 2022 £
Unrestricted funds				
General Funds	79,307	35,065	(30,339)	84,033

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

9. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 December 2020 £	*Income £*	*Expenditure £*	*Balance at 30 November 2021 £*
Unrestricted funds				
General Funds - all funds	*64,122*	*37,287*	*(22,102)*	*79,307*

10. Summary of funds

Summary of funds - current year

	Balance at 1 December 2021 £	**Income £**	**Expenditure £**	**Balance at 30 November 2022 £**
General funds	**79,307**	**35,065**	**(30,339)**	**84,033**

Summary of funds - prior year

	Balance at 1 December 2020 £	*Income £*	*Expenditure £*	*Balance at 30 November 2021 £*
General funds	*64,122*	*37,287*	*(22,102)*	*79,307*

Accounts

Charity registration number: 1164488

Impact Church

Annual Report and Financial Statements

for the Year Ended 30 November 2021

Contents

Reference and Administrative Details

Trustees

Principal Office

16 Sandown Road
Southampton
Hampshire
SO15 5QP

Charity Registration Number

1164488

Independent Examiner

Kolade Andrew Alli ACMA
KARE Financial Management Consultants Ltd
10 Gatcombe Gardens
West End, Hampshire
SO18 3NA

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 November 2021.

In 2021 Impact Church was organising projects both for members and for local community with Polish backgrounds.

We held weekly services and other online meetings with guest speakers from Poland, Uganda, and Germany with a goal to improve both spiritual knowledge of church members and improving personal lives also to expand our knowledge of other organisations and their projects in order to reach out to people in need.

We also organised:

- Services in which we blessed children, celebrated children's birthdays
- Invited guest speakers involved in several life improving projects around the world

The Church was involved in giving and fundraising for specific projects, these are:

- Donations to support missionaries in Uganda

- Donations towards hunger problem caused by Covid-19 restrictions in Uganda

- Financial support for church members and other local families touched by difficult life circumstances

Some of our funds were transferred to help an orphanage in Ukraine that we have established a connection with and willingness to support their work in the coming years as well.

Beside Trustees there are many church members, involved in various charity projects, working with children, administrative roles, house groups meetings, setting up for church service, cleaning, serving tea and coffee and other roles within church life. Church members are volunteering on regular basis and undertaking various responsibilities.

None of church volunteers were paid for their work other than refunds of costs i.e. transporting or buying equipment needed to accomplish the task.

One of the church Trustees (The Pastor) has been employed by the Charity and being paid a fixed amount per month for their services.

Trustees' Report

The annual report was approved by the trustees of the charity on 7 January 2022 and signed on its behalf by:

....
Pawel Krasinski
Trustee

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 7 January 2022 and signed on its behalf by:

....
Pawel Krasinski
Trustee

Independent Examiner's Report to the trustees of Impact Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 November 2021 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of Impact Church 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 Impact Church's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Impact Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

....
Kolade Andrew Alli ACMA

KARE Financial Management Consultants Ltd
10 Gatcombe Gardens
West End, Hampshire
SO18 3NA

7 January 2022

Statement of Financial Activities for the Year Ended 30 November 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Charitable activities		37,287	37,287	27,745
Expenditure on:				
Charitable activities		(22,102)	(22,102)	(20,294)
Total expenditure		(22,102)	(22,102)	(20,294)
Net income		15,185	15,185	7,451
Net movement in funds		15,185	15,185	7,451
Reconciliation of funds				
Total funds brought forward		64,122	64,122	56,671
Total funds carried forward	9	79,307	79,307	64,122

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

(Registration number: 1164488)
Balance Sheet as at 30 November 2021

	Note	**2021** **£**	**2020** **£**
Current assets			
Debtors	6	-	500
Cash at bank and in hand	7	79,907	64,222
		79,907	64,722
Creditors: Amounts falling due within one year	8	(600)	(600)
Net assets		79,307	64,122
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		79,307	64,122
Total funds	9	79,307	64,122

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on 7 January 2022 and signed on their behalf by:

....
Pawel Krasinski
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2021

1 Accounting policies

Statement of compliance

The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Impact Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Notes to the Financial Statements for the Year Ended 30 November 2021

2 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and Giving	28,617	28,617	27,745
Gift Aid tax reclaimed	8,670	8,670	-
	37,287	37,287	27,745

3 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Wages and salaries	7,200	7,200	2,280
Love gift to speakers	300	300	400
Love gift to members	2,597	2,597	1,928
Grant and gifts to other churches	7,589	7,589	10,125
Church and office equipment	-	-	86
Food and hospitality expenses	192	192	532
Travel and motor vehicle expenses	-	-	44
Health and Safety	154	154	-
Printing, postage and stationery	346	346	-
Webhosting fees and IT consumables	392	392	40
Premises costs	1,733	1,733	3,075
Membership Subscription	-	-	869
Insurance	327	327	315
Accountancy fees	600	600	-
Independent examiner's fee	600	600	600
Legal and professional fees	72	72	-
	22,102	22,102	20,294

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Maciej Marian Szarkowski

Maciej Marian Szarkowski received remuneration of £7,200 (2020: £1,800) during the year.

Notes to the Financial Statements for the Year Ended 30 November 2021

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Debtors

	2021 £	2020 £
Other debtors	-	500

7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	79,907	64,222

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	600	600

9 Funds

	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted funds				
General	64,122	37,287	(22,102)	79,307

	Balance at 1 December 2019 £	Incoming resources £	Resources expended £	Balance at 30 November 2020 £
Unrestricted funds				
General	56,671	27,745	(20,294)	64,122