



UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

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**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

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

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		<u>61,484</u>	<u>61,484</u>	<u>44,701</u>
Expenditure on:				
Charitable activities		62,007	62,007	48,916
Total expenditure		<u>62,007</u>	<u>62,007</u>	<u>48,916</u>
Net movement in funds		<u>(523)</u>	<u>(523)</u>	<u>(4,215)</u>
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		<u><u>71,445</u></u>	<u><u>71,445</u></u>	<u><u>71,968</u></u>

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
		<u>72,545</u>	<u>73,068</u>
Creditors: amounts falling due within one year	6	(1,100)	(1,100)
		<u></u>	<u></u>
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
		<u><u>71,445</u></u>	<u><u>71,968</u></u>
Charity funds			
Restricted funds	7	-	-
Unrestricted funds	7	71,445	71,968
		<u>71,445</u>	<u>71,968</u>
Total funds		71,445	71,968
		<u><u>71,445</u></u>	<u><u>71,968</u></u>

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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
	<u>61,484</u>	<u>61,484</u>	<u>44,701</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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
	<u>62,007</u>	<u>62,007</u>	<u>48,916</u>

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	<u>1,100</u>	<u>1,100</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

7. Statement of funds (continued)

Statement of funds - prior year

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