

Impact Christian Centre UK

England & Wales - Charity number 1177977

Details

Other names	IMPACT CENTRE CHRETIEN, Impact Centre Chretien UK, ICC UK
Status	Registered
Legal form	CIO
Registered	2018-04-17
Register	View on the Charity Commission register

Contact

Address	24 Sibthorpe Road London SE12 9DW
Phone	07880588869
Email	icclondonchurch@gmail.com
Website	https://linktr.ee/lcclondonchurch

Activities

Objects: THE OBJECTIVES OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC, TO ADVANCE CHRISTIAN FAITH IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: ADVANCEMENT OF THE CHRISTIAN RELIGION THE FURTHERANCE OF THE CHARITABLE WORK OF THE CHARITY BY THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- France
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£146,754	£156,168	-	-
2024-07-31	£119,331	£61,487	-	-
2023-07-31	£147,053	£108,231	-	-
2022-07-31	£80,300	£40,257	-	-
2021-07-31	£27,991	£24,686	-	-
2020-07-31	£75,974	£52,331	-	-

Trustees

Name	Role	Appointed
DESTIN POUNGUI	Chair	2018-04-01
Angela Nellie Pongui		2018-06-15
Emile Tumba Boyunga		2018-06-15
Emilie Boyunga		2018-06-15

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
Impact Christian Centre UK

28 May 2026

Dear Destin,

Accounts for Period ended 31/07/2025

Please find attached final accounts for Impact Christian Centre UK for the period ended 31/07/2025 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN WIREKO

Impact Christian Centre UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2025

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following trustees served during the year:

Angela Poungui

Destin Poungui

Emile Boyunga

Emilie Boyunga

Accountants

PRESSON TAX ACCOUNTANTS LTD

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The board of trustees which meet quarterly, can have up to five members to administrate the charity.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Impact Christian Centre UK
Trustees Annual Report

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Emile Boyunga
Trustee
31 July 2025

Independent Examiner's Report to the trustees of Impact Christian Centre UK

I report to the trustees on my examination of the financial statements of Impact Christian Centre UK for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

PRESSON TAX ACCOUNTANTS LTD
2 KILLERTON PARK DRIVE
WEST BRIDGFORD
NOTTINGHAM

NG2 7SB
31 July 2025

Impact Christian Centre UK
Statement of Financial Activities
for the year ended 31 July 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	146,754	146,754	119,331
Total		146,754	146,754	119,331
Expenditure on:				
Raising funds	4	8,388	8,388	-
Charitable activities	5	91,956	91,956	61,487
Other	6	55,824	55,824	57,844
Total		156,168	156,168	119,331
Net gains on investments		-	-	-
Net expenditure		(9,414)	(9,414)	-
Transfers between funds		7,414	7,414	-
Net expenditure before other gains/(losses)		(2,000)	(2,000)	-
Other gains and losses				
Net movement in funds		(2,000)	(2,000)	-
Reconciliation of funds:				
Total funds brought forward		7,419	7,419	-
Total funds carried forward		5,419	5,419	-

Impact Christian Centre UK

Balance Sheet

at 31 July 2025

Charity No. 1177977	2025 £	2024 £
Current assets		
Cash at bank and in hand	5,419	7,419
	<u>5,419</u>	<u>7,419</u>
Net current assets	5,419	7,419
Total assets less current liabilities	<u>5,419</u>	<u>7,419</u>
Net assets excluding pension asset or liability	5,419	7,419
Total net assets	<u>5,419</u>	<u>7,419</u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	5,419	7,419
	<u>5,419</u>	<u>7,419</u>
Reserves	8	
Total funds	<u>5,419</u>	<u>7,419</u>

Approved by the trustees on 31 July 2025

And signed on their behalf by:

Emile Boyunga

Trustee

31 July 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	119,331	119,331
Charitable activities	(61,487)	(61,487)
Total	<u>57,844</u>	<u>57,844</u>
Expenditure on:		
Other	57,844	57,844
Total	<u>57,844</u>	<u>57,844</u>
Transfers between funds	3,456	3,456
Net income before other gains/(losses)	<u>3,456</u>	<u>3,456</u>
Other gains and losses:		
Net movement in funds	<u>3,456</u>	<u>3,456</u>
Reconciliation of funds:		
Total funds brought forward	3,963	3,963
Total funds carried forward	<u><u>7,419</u></u>	<u><u>7,419</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Tithe	30,334	30,334	12,181
Offering	36,542	36,542	39,897
Other offerings from branches	79,878	79,878	67,253
	<u>146,754</u>	<u>146,754</u>	<u>119,331</u>

4 Expenditure on raising funds

	Unrestricted £	Total 2025 £	Total 2024 £
<i>Costs of generating voluntary income</i>			
Tithe	4,050	4,050	-
Offering	4,338	4,338	-
	<u>8,388</u>	<u>8,388</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Church events	52,559	52,559	31,009
Church socialising activities	37,901	37,901	8,812
Evangelism activities	1,496	1,496	3,777
<i>Governance costs</i>	-	-	17,889
	<u>91,956</u>	<u>91,956</u>	<u>61,487</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	6,639	6,639	19,974
Premises costs	39,859	39,859	28,982
General administrative costs	7,126	7,126	8,228
Legal and professional costs	2,200	2,200	660
	<u>55,824</u>	<u>55,824</u>	<u>57,844</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 August 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 July 2025 £
Restricted funds:					
Unrestricted funds:					
General funds	7,419	146,754	(156,168)	7,414	5,419
Total funds	<u>7,419</u>	<u>146,754</u>	<u>(156,168)</u>	<u>7,414</u>	<u>5,419</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	5,419	5,419
	<u>5,419</u>	<u>5,419</u>

10 Reconciliation of net debt

	At 1 August 2024	Cash flows	At 31 July 2025
	£	£	£
Cash and cash equivalents	7,419	(2,000)	5,419
	<u>7,419</u>	<u>(2,000)</u>	<u>5,419</u>
Net debt	<u>7,419</u>	<u>(2,000)</u>	<u>5,419</u>

Impact Christian Centre UK
Statement of Cash flows
for the year ended 31 July 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(2,000)	3,456
Net cash (used in)/provided by operating activities	<u>(2,000)</u>	<u>3,456</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(2,000)	3,456
Cash and cash equivalents at the beginning of the year	7,419	3,963
Cash and cash equivalents at the end of the year	<u>5,419</u>	<u>7,419</u>
Components of cash and cash equivalents		
Cash and bank balances	5,419	7,419
	<u>5,419</u>	<u>7,419</u>

Impact Christian Centre UK
Detailed Statement of Financial Activities
for the year ended 31 July 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Tithe	30,334	30,334	12,181
Offering	36,542	36,542	39,897
Other offerings from branches	79,878	79,878	67,253
	<u>146,754</u>	<u>146,754</u>	<u>119,331</u>
Total income and endowments	146,754	146,754	119,331
Expenditure on:			
Costs of generating donations and legacies			
Tithe	4,050	4,050	-
Offering	4,338	4,338	-
	<u>8,388</u>	<u>8,388</u>	<u>-</u>
Total of expenditure on raising funds	8,388	8,388	-
Charitable activities			
Church events	52,559	52,559	31,009
Church socialising activities	37,901	37,901	8,812
Evangelism activities	1,496	1,496	3,777
	<u>91,956</u>	<u>91,956</u>	<u>43,598</u>
Governance costs	-	-	17,889
	<u>-</u>	<u>-</u>	<u>17,889</u>
Total of expenditure on charitable activities	91,956	91,956	61,487
Motor and travel costs			
Travel and subsistence	6,639	6,639	19,974
	<u>6,639</u>	<u>6,639</u>	<u>19,974</u>
Premises costs			
Rent	39,859	39,859	28,982
	<u>39,859</u>	<u>39,859</u>	<u>28,982</u>
General administrative costs, including depreciation and amortisation			
Bank charges	137	137	184
Software, IT support and related costs	1,582	1,582	386
Stationery and printing	2,474	2,474	5,672
Subscriptions	2,247	2,247	1,161

Impact Christian Centre UK
Detailed Statement of Financial Activities

Sundry expenses	-	-	4
Telephone, fax and broadband	686	686	821
	<u>7,126</u>	<u>7,126</u>	<u>8,228</u>
Legal and professional costs			
Accountancy and bookkeeping	700	700	660
Other legal and professional costs	1,500	1,500	-
	<u>2,200</u>	<u>2,200</u>	<u>660</u>
Total of expenditure of other costs	<u>55,824</u>	<u>55,824</u>	<u>57,844</u>
Total expenditure	156,168	156,168	119,331
Net gains on investments	-	-	-
	<u>(9,414)</u>	<u>(9,414)</u>	<u>-</u>
Net expenditure			
Transfers between funds	7,414	7,414	3,456
Net (expenditure)/income before other gains/(losses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>3,456</u>
Other Gains	-	-	-
Net movement in funds	<u>(2,000)</u>	<u>(2,000)</u>	<u>3,456</u>
Reconciliation of funds:			
Total funds brought forward	7,419	7,419	-
Total funds carried forward	<u>5,419</u>	<u>5,419</u>	<u>3,456</u>

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
Impact Christian Centre UK

27 May 2025

Dear Destin,

Accounts for Period ended 31/07/2024

Please find attached final accounts for Impact Christian Centre UK for the period ended 31/07/2024 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN AFIA WIRKEO BSC FCCA CTA

Impact Christian Centre UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2024

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following trustees served during the year:

Angela Poungui

Destin Poungui

Emile Boyunga

Emilie Boyunga

Accountants

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

ACHIEVEMENTS AND PERFORMANCE

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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Trustees Annual Report

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Signed on behalf of the charity's trustees

Emile Boyunga
Trustee
31 July 2024

Independent Examiner's Report to the trustees of Impact Christian Centre UK

I report to the trustees on my examination of the financial statements of Impact Christian Centre UK for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

EVELYN WIREKO FCCA CTA ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS
Presson Tax Accountants Ltd
2 KILLERTON PARK DRIVE
WEST BRIDGFORD
NOTTINGHAM

NG2 7SB
31 July 2024

Impact Christian Centre UK
Statement of Financial Activities
for the year ended 31 July 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	119,331	119,331	147,053
Charitable activities	4	(61,487)	(61,487)	(78,779)
Total		57,844	57,844	68,274
Expenditure on:				
Other	5	57,844	57,844	29,452
Total		57,844	57,844	29,452
Net gains on investments		-	-	-
Net income		-	-	38,822
Transfers between funds		3,456	3,456	-
Net income before other gains/(losses)		3,456	3,456	38,822
Other gains and losses				
Net movement in funds		3,456	3,456	38,822
Reconciliation of funds:				
Total funds brought forward		3,963	3,963	3,963
Total funds carried forward		7,419	7,419	42,785

Impact Christian Centre UK

Balance Sheet

at 31 July 2024

Charity No. 1177977	2024	2023
	£	£
Current assets		
Cash at bank and in hand	7,419	3,963
	<u>7,419</u>	<u>3,963</u>
Net current assets	7,419	3,963
Total assets less current liabilities	<u>7,419</u>	<u>3,963</u>
Net assets excluding pension asset or liability	7,419	3,963
Total net assets	<u>7,419</u>	<u>3,963</u>
The funds of the charity		
Restricted funds	7	
Unrestricted funds	7	
General funds	7,419	3,963
	<u>7,419</u>	<u>3,963</u>
Reserves	7	
Total funds	<u>7,419</u>	<u>3,963</u>

Approved by the trustees on 31 July 2024

And signed on their behalf by:

Emile Boyunga

Trustee

31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	147,053	147,053
Charitable activities	(78,779)	(78,779)
Total	<u>68,274</u>	<u>68,274</u>
Expenditure on:		
Other	29,452	29,452
Total	<u>29,452</u>	<u>29,452</u>
Net income	<u>38,822</u>	<u>38,822</u>
Net income before other gains/(losses)	38,822	38,822
Other gains and losses:		
Net movement in funds	<u>38,822</u>	<u>38,822</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>38,822</u></u>	<u><u>38,822</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Tithe	12,181	12,181	61,210
Offering	39,897	39,897	10,336
Other offerings from branches	67,253	67,253	75,507
	<u>119,331</u>	<u>119,331</u>	<u>147,053</u>

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Church events	(31,009)	(31,009)	(49,329)
Church socialising activities	(8,812)	(8,812)	(7,409)
Evangelism activities	(3,777)	(3,777)	(9,964)
Honourarium	(17,889)	(17,889)	(12,077)
	<u>(61,487)</u>	<u>(61,487)</u>	<u>(78,779)</u>

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Motor and travel costs	19,974	19,974	4,220
Premises costs	28,982	28,982	21,989
General administrative costs	8,228	8,228	2,793
Legal and professional costs	660	660	450
	<u>57,844</u>	<u>57,844</u>	<u>29,452</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Movement in funds

	At 1 August 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 July 2024
	£	£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	3,963	57,844	(57,844)	3,456	7,419
Total funds	<u>3,963</u>	<u>57,844</u>	<u>(57,844)</u>	<u>3,456</u>	<u>7,419</u>

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	7,419	7,419
	<u>7,419</u>	<u>7,419</u>

9 Reconciliation of net debt

	At 1 August 2023	Cash flows	At 31 July 2024
	£	£	£
Cash and cash equivalents	3,963	3,456	7,419
	<u>3,963</u>	<u>3,456</u>	<u>7,419</u>
Net debt	<u>3,963</u>	<u>3,456</u>	<u>7,419</u>

Impact Christian Centre UK
Statement of Cash flows
for the year ended 31 July 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,456	38,822
Adjustments for:		
Increase in trade and other receivables	-	(78,207)
Decrease in trade and other payables	-	(300)
Net cash provided by/(used in) operating activities	<u>3,456</u>	<u>(39,685)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	3,456	(39,685)
Cash and cash equivalents at the beginning of the year	3,963	43,648
Cash and cash equivalents at the end of the year	<u>7,419</u>	<u>3,963</u>
Components of cash and cash equivalents		
Cash and bank balances	7,419	3,963
	<u>7,419</u>	<u>3,963</u>

Impact Christian Centre UK
Detailed Statement of Financial Activities
for the year ended 31 July 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Tithe	12,181	12,181	61,210
Offering	39,897	39,897	10,336
Other offerings from branches	67,253	67,253	75,507
	<u>119,331</u>	<u>119,331</u>	<u>147,053</u>
Charitable activities			
Church events	(31,009)	(31,009)	(49,329)
Church socialising activities	(8,812)	(8,812)	(7,409)
Evangelism activities	(3,777)	(3,777)	(9,964)
Honourarium	(17,889)	(17,889)	(12,077)
	<u>(61,487)</u>	<u>(61,487)</u>	<u>(78,779)</u>
Total income and endowments	57,844	57,844	68,274
Expenditure on:			
Motor and travel costs			
Travel and subsistence	19,974	19,974	4,220
	<u>19,974</u>	<u>19,974</u>	<u>4,220</u>
Premises costs			
Rent	28,982	28,982	21,989
	<u>28,982</u>	<u>28,982</u>	<u>21,989</u>
General administrative costs, including depreciation and amortisation			
Bank charges	184	184	40
Software, IT support and related costs	386	386	758
Stationery and printing	5,672	5,672	1,995
Subscriptions	1,161	1,161	-
Sundry expenses	4	4	-
Telephone, fax and broadband	821	821	-
	<u>8,228</u>	<u>8,228</u>	<u>2,793</u>
Legal and professional costs			
Accountancy and bookkeeping	660	660	450
	<u>660</u>	<u>660</u>	<u>450</u>
Total of expenditure of other costs	<u>57,844</u>	<u>57,844</u>	<u>29,452</u>
Total expenditure	57,844	57,844	29,452
Net gains on investments	-	-	-
Net income	-	-	38,822

Impact Christian Centre UK
Detailed Statement of Financial Activities

Transfers between funds	3,456	3,456	-
Net income before other gains/(losses)	<u>3,456</u>	<u>3,456</u>	<u>38,822</u>
Other Gains	-	-	-
Net movement in funds	<u>3,456</u>	<u>3,456</u>	<u>38,822</u>
Reconciliation of funds:			
Total funds brought forward	3,963	3,963	3,963
Total funds carried forward	<u><u>7,419</u></u>	<u><u>7,419</u></u>	<u><u>42,785</u></u>

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
Impact Christian Centre UK

03 June 2024

Dear Destin,

Accounts for Period ended 31/07/2023

Please find attached final accounts for Impact Christian Centre UK for the period ended 31/07/2023 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN AFIA WIRKEO BSC FCCA CTA

Impact Christian Centre UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2023

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash flows	5
Notes to the Accounts	6
Detailed Statement of Financial Activities	7 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following trustees served during the year:

Angela Poungui

Emile Boyunga

Emilie Boyunga

Accountants

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The board of trustees which meet quarterly, can have up to five members to administrate the charity.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Impact Christian Centre UK
Trustees Annual Report

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Emile Boyunga
Trustee
31 July 2023

Independent Examiner's Report to the trustees of Impact Christian Centre UK

I report to the trustees on my examination of the financial statements of Impact Christian Centre UK for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

EVELYN AFIA WIREKO FCCA CTA ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS (ACCA)

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

31 July 2023

Impact Christian Centre UK
Statement of Financial Activities
for the year ended 31 July 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	147,053	147,053	80,300
Charitable activities	4	(78,779)	(78,779)	-
Total		68,274	68,274	80,300
Expenditure on:				
Charitable activities	5	-	-	10,276
Other	6	29,452	29,452	29,981
Total		29,452	29,452	40,257
Net gains on investments		-	-	-
Net income		38,822	38,822	40,043
Transfers between funds		-	-	-
Net income before other gains/(losses)		38,822	38,822	40,043
Other gains and losses				
Net movement in funds		38,822	38,822	40,043
Reconciliation of funds:				
Total funds brought forward		43,348	43,348	3,305
Total funds carried forward		82,170	82,170	43,348

Impact Christian Centre UK

Balance Sheet

at 31 July 2023

Charity No. 1177977

		2023	2022
		£	£
Current assets			
Debtors	8	78,207	-
Cash at bank and in hand		3,963	43,648
		<u>82,170</u>	<u>43,648</u>
Creditors: Amount falling due within one year	9	-	(300)
Net current assets		82,170	43,348
Total assets less current liabilities		<u>82,170</u>	<u>43,348</u>
Net assets excluding pension asset or liability		82,170	43,348
Total net assets		<u><u>82,170</u></u>	<u><u>43,348</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		82,170	43,348
		<u>82,170</u>	<u>43,348</u>
Reserves	10		
Total funds		<u><u>82,170</u></u>	<u><u>43,348</u></u>

Approved by the trustees on 31 July 2023

And signed on their behalf by:

Emile Boyunga
Trustee
31 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

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The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	80,300	80,300
Total	<u>80,300</u>	<u>80,300</u>
Expenditure on:		
Charitable activities	10,276	10,276
Other	29,981	29,981
Total	<u>40,257</u>	<u>40,257</u>
Net income	<u>40,043</u>	<u>40,043</u>
Net income before other gains/(losses)	40,043	40,043
Other gains and losses:		
Net movement in funds	<u>40,043</u>	<u>40,043</u>
Reconciliation of funds:		
Total funds brought forward	3,305	3,305
Total funds carried forward	<u><u>43,348</u></u>	<u><u>43,348</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Tithe	61,210	61,210	27,209
Offering	10,336	10,336	53,091
Other offerings from branches	75,507	75,507	-
	<u>147,053</u>	<u>147,053</u>	<u>80,300</u>

4 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Church events	(49,329)	(49,329)	-
Church socialising activities	(7,409)	(7,409)	-
Evangelism activities	(9,964)	(9,964)	-
Honourarium	(12,077)	(12,077)	-
	<u>(78,779)</u>	<u>(78,779)</u>	<u>-</u>

5 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
<i>Expenditure on charitable activities</i>		
Church events	-	9,500
Church socialising activities	-	776
<i>Governance costs</i>		
	<u>-</u>	<u>10,276</u>

6 Other expenditure

	Unrestricted £	Total 2023 £	Total 2022 £
Employee costs	-	-	448
Motor and travel costs	4,220	4,220	9,353
Premises costs	21,989	21,989	13,749
General administrative costs	2,793	2,793	6,131
Legal and professional costs	450	450	300
	<u>29,452</u>	<u>29,452</u>	<u>29,981</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Debtors

	2023 £	2022 £
Other debtors	<u>78,207</u>	<u>-</u>
	<u>78,207</u>	<u>-</u>

9 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	<u>-</u>	<u>300</u>
	<u>-</u>	<u>300</u>

10 Movement in funds

	At 1 August 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	43,348	68,274	(29,452)	82,170
Total funds	<u>43,348</u>	<u>68,274</u>	<u>(29,452)</u>	<u>82,170</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	82,170	82,170
	<u>82,170</u>	<u>82,170</u>

12 Reconciliation of net debt

	At 1 August 2022 £	Cash flows £	At 31 July 2023 £
Cash and cash equivalents	43,648	(39,685)	3,963
	<u>43,648</u>	<u>(39,685)</u>	<u>3,963</u>
Net debt	<u>43,648</u>	<u>(39,685)</u>	<u>3,963</u>

Impact Christian Centre UK
Statement of Cash flows
for the year ended 31 July 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	38,822	40,043
Adjustments for:		
Increase in trade and other receivables	(78,207)	-
Decrease in trade and other payables	(300)	-
Net cash (used in)/provided by operating activities	<u>(39,685)</u>	<u>40,043</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(39,685)	40,043
Cash and cash equivalents at the beginning of the year	43,648	3,605
Cash and cash equivalents at the end of the year	<u>3,963</u>	<u>43,648</u>
Components of cash and cash equivalents		
Cash and bank balances	3,963	43,648
	<u>3,963</u>	<u>43,648</u>

Impact Christian Centre UK
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Tithe	61,210	61,210	27,209
Offering	10,336	10,336	53,091
Other offerings from branches	75,507	75,507	-
	<u>147,053</u>	<u>147,053</u>	<u>80,300</u>
Charitable activities			
Church events	(49,329)	(49,329)	-
Church socialising activities	(7,409)	(7,409)	-
Evangelism activities	(9,964)	(9,964)	-
Honourarium	(12,077)	(12,077)	-
	<u>(78,779)</u>	<u>(78,779)</u>	<u>-</u>
Total income and endowments	68,274	68,274	80,300
Expenditure on:			
Charitable activities			
Church events	-	-	9,500
Church socialising activities	-	-	776
	<u>-</u>	<u>-</u>	<u>10,276</u>
Total of expenditure on charitable activities	-	-	10,276
Staff entertainment	-	-	98
Staff training	-	-	350
	<u>-</u>	<u>-</u>	<u>448</u>
Motor and travel costs			
Travel and subsistence	4,220	4,220	6,358
Business mileage costs reimbursed	-	-	2,995
	<u>4,220</u>	<u>4,220</u>	<u>9,353</u>
Premises costs			
Rent	21,989	21,989	13,619
Premises cleaning	-	-	130
	<u>21,989</u>	<u>21,989</u>	<u>13,749</u>
General administrative costs, including depreciation and amortisation			
Bank charges	40	40	130
General insurances	-	-	165
Software, IT support and related costs	758	758	-
Stationery and printing	1,995	1,995	5,148

Impact Christian Centre UK
Detailed Statement of Financial Activities

Subscriptions	-	-	688
	<u>2,793</u>	<u>2,793</u>	<u>6,131</u>
Legal and professional costs			
Accountancy and bookkeeping	450	450	300
	<u>450</u>	<u>450</u>	<u>300</u>
Total of expenditure of other costs	<u>29,452</u>	<u>29,452</u>	<u>29,981</u>
Total expenditure	29,452	29,452	40,257
Net gains on investments	-	-	-
	<u>38,822</u>	<u>38,822</u>	<u>40,043</u>
Net income			
Net income before other gains/(losses)	38,822	38,822	40,043
Other Gains	-	-	-
	<u>38,822</u>	<u>38,822</u>	<u>40,043</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	43,348	43,348	3,305
Total funds carried forward	<u>82,170</u>	<u>82,170</u>	<u>43,348</u>

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
IMPACT CENTRE CHRETIEN UK

30 June 2023

Dear Destin,

Accounts for Period ended 31/07/2022

Please find attached final accounts for IMPACT CENTRE CHRETIEN UK for the period ended 31/07/2022 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN AFIA WIRKEO BSC FCCA CTA

IMPACT CENTRE CHRETIEN UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2022

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Notes to the Accounts	6
Detailed Statement of Financial Activities	7 to 17

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following trustees served during the year:

Angela Poungui

Emile Boyunga

Emilie Boyunga

Accountants

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

OBJECTIVES AND ACTIVITIES

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

A large charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The board of trustees which meet quarterly, can have up to five members to administrate the charity.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Emile Boyunga

Trustee

31 July 2022

Independent Examiner's Report to the trustees of IMPACT CENTRE CHRETIEN UK

I report to the trustees on my examination of the financial statements of IMPACT CENTRE CHRETIEN UK for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

EVELYN WIREKO FCCA CTA
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)
Presson Tax Accountants Ltd
2 KILLERTON PARK DRIVE
WEST BRIDGFORD
NOTTINGHAM

NG2 7SB
31 July 2022

IMPACT CENTRE CHRETIEN UK
Statement of Financial Activities
for the year ended 31 July 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	80,300	80,300	27,991
Total		80,300	80,300	27,991
Expenditure on:				
Charitable activities	4	10,276	10,276	8,665
Other	5	29,981	29,981	16,021
Total		40,257	40,257	24,686
Net gains on investments		-	-	-
Net income		40,043	40,043	3,305
Transfers between funds		-	-	-
Net income before other gains/(losses)		40,043	40,043	3,305
Other gains and losses				
Net movement in funds		40,043	40,043	3,305
Reconciliation of funds:				
Total funds brought forward		3,305	3,305	-
Total funds carried forward		43,348	43,348	3,305

IMPACT CENTRE CHRETIEN UK

Balance Sheet

at 31 July 2022

Charity No. 1177977

	2022	2021
	£	£
Current assets		
Cash at bank and in hand	43,648	3,605
	<u>43,648</u>	<u>3,605</u>
Creditors: Amount falling due within one year	7 (300)	(300)
Net current assets	<u>43,348</u>	<u>3,305</u>
Total assets less current liabilities	43,348	3,305
Net assets excluding pension asset or liability	<u>43,348</u>	<u>3,305</u>
Total net assets	<u><u>43,348</u></u>	<u><u>3,305</u></u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	43,348	3,305
	<u>43,348</u>	<u>3,305</u>
Reserves	8	
Total funds	<u><u>43,348</u></u>	<u><u>3,305</u></u>

Approved by the trustees on 31 July 2022

And signed on their behalf by:

Emile Boyunga
Trustee
31 July 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	27,991	27,991
Total	<u>27,991</u>	<u>27,991</u>
Expenditure on:		
Charitable activities	8,665	8,665
Other	16,021	16,021
Total	<u>24,686</u>	<u>24,686</u>
Net income	<u>3,305</u>	<u>3,305</u>
Transfers between funds	(23,643)	(23,643)
Net income before other gains/(losses)	(20,338)	(20,338)
Other gains and losses:		
Net movement in funds	<u>(20,338)</u>	<u>(20,338)</u>
Reconciliation of funds:		
Total funds brought forward	23,643	23,643
Total funds carried forward	<u><u>3,305</u></u>	<u><u>3,305</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Tithe	27,209	27,209	15,832
Offering	53,091	53,091	12,159
	<u>80,300</u>	<u>80,300</u>	<u>27,991</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>	9,500	9,500	3,357
	776	776	1,769
	-	-	3,539
<i>Governance costs</i>	<u>10,276</u>	<u>10,276</u>	<u>8,665</u>

5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	448	448	2,645
Motor and travel costs	9,353	9,353	7,198
Premises costs	13,749	13,749	1,204
General administrative costs	6,131	6,131	4,524
Legal and professional costs	300	300	450
	<u>29,981</u>	<u>29,981</u>	<u>16,021</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>

8 Movement in funds

	At 1 August 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,305	80,300	(40,257)	43,348
Total funds	<u>3,305</u>	<u>80,300</u>	<u>(40,257)</u>	<u>43,348</u>

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	<u>43,348</u>	<u>43,348</u>
	<u>43,348</u>	<u>43,348</u>

10 Reconciliation of net debt

	At 1 August 2021 £	Cash flows £	At 31 July 2022 £
Cash and cash equivalents	3,605	40,043	43,648
	<u>3,605</u>	<u>40,043</u>	<u>43,648</u>
Net debt	<u>3,605</u>	<u>40,043</u>	<u>43,648</u>

IMPACT CENTRE CHRETIEN UK
Statement of Cash flows
for the year ended 31 July 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	40,043	(20,338)
Adjustments for:		
Increase in trade and other payables	-	300
Net cash provided by/(used in) operating activities	<u>40,043</u>	<u>(20,038)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	40,043	(20,038)
Cash and cash equivalents at the beginning of the year	3,605	23,643
Cash and cash equivalents at the end of the year	<u>43,648</u>	<u>3,605</u>
Components of cash and cash equivalents		
Cash and bank balances	43,648	3,605
	<u>43,648</u>	<u>3,605</u>

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities
for the year ended 31 July 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Tithe	27,209	27,209	15,832
Offering	53,091	53,091	12,159
	<u>80,300</u>	<u>80,300</u>	<u>27,991</u>
Total income and endowments	80,300	80,300	27,991
Expenditure on:			
Charitable activities			
	9,500	9,500	3,357
	776	776	1,769
	-	-	3,539
	<u>10,276</u>	<u>10,276</u>	<u>8,665</u>
Total of expenditure on charitable activities	10,276	10,276	8,665
Employee costs			
Staff entertainment	98	98	1,848
Staff training	350	350	797
	<u>448</u>	<u>448</u>	<u>2,645</u>
Motor and travel costs			
Travel and subsistence	6,358	6,358	6,189
Business mileage costs reimbursed	2,995	2,995	1,009
	<u>9,353</u>	<u>9,353</u>	<u>7,198</u>
Premises costs			
Rent	13,619	13,619	1,000
Premises cleaning	130	130	-
Premises repairs and maintenance	-	-	204
	<u>13,749</u>	<u>13,749</u>	<u>1,204</u>
General administrative costs, including depreciation and amortisation			
Bank charges	130	130	4
General insurances	165	165	-
Stationery and printing	5,148	5,148	4,237
Subscriptions	688	688	283
	<u>6,131</u>	<u>6,131</u>	<u>4,524</u>
Legal and professional costs			
Accountancy and bookkeeping	300	300	450
	<u>300</u>	<u>300</u>	<u>450</u>

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities

Total of expenditure of other costs	29,981	29,981	16,021
Total expenditure	40,257	40,257	24,686
Net gains on investments	-	-	-
Net income	40,043	40,043	3,305
Transfers between funds	-	-	(23,643)
Net income/(expenditure) before other gains/(losses)	40,043	40,043	(20,338)
Other Gains	-	-	-
Net movement in funds	40,043	40,043	(20,338)
Reconciliation of funds:			
Total funds brought forward	3,305	3,305	-
Total funds carried forward	43,348	43,348	(20,338)

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
IMPACT CENTRE CHRETIEN UK

10 June 2022

Dear Destin,

Accounts for Period ended 31/07/2021

Please find attached final accounts for IMPACT CENTRE CHRETIEN UK for the period ended 31/07/2021 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN AFIA WIRKEO BSC FCCA CTA

IMPACT CENTRE CHRETIEN UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2021

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Detailed Statement of Financial Activities	7 to 17

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following trustees served during the year:

Angela Poungui

Emile Boyunga

Emilie Boyunga

Accountants

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

OBJECTIVES AND ACTIVITIES

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

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Signed on behalf of the charity's trustees

Emile Boyunga

Trustee

31 July 2021

Independent Examiner's Report to the trustees of IMPACT CENTRE CHRETIEN UK

I report to the trustees on my examination of the financial statements of IMPACT CENTRE CHRETIEN UK for the year ended 31 July 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Presson Tax Accountants Ltd
2 KILLERTON PARK DRIVE
WEST BRIDGFORD
NOTTINGHAM

NG2 7SB
31 July 2021

IMPACT CENTRE CHRETIEN UK
Statement of Financial Activities
for the year ended 31 July 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	27,991	27,991	75,974
Total		27,991	27,991	75,974
Expenditure on:				
Raising funds	4	-	-	5,202
Charitable activities	5	8,665	8,665	18,038
Other	6	16,021	16,021	29,091
Total		24,686	24,686	52,331
Net gains on investments		-	-	-
Net income		3,305	3,305	23,643
Transfers between funds		(23,643)	(23,643)	-
Net (expenditure)/income before other gains/(losses)		(20,338)	(20,338)	23,643
Other gains and losses				
Net movement in funds		(20,338)	(20,338)	23,643
Reconciliation of funds:				
Total funds brought forward		23,643	23,643	-
Total funds carried forward		3,305	3,305	23,643

IMPACT CENTRE CHRETIEN UK

Balance Sheet

at 31 July 2021

Charity No. 1177977	2021 £	2020 £
Current assets		
Cash at bank and in hand	3,605	23,643
	<u>3,605</u>	<u>23,643</u>
Creditors: Amount falling due within one year	8 (300)	-
Net current assets	<u>3,305</u>	<u>23,643</u>
Total assets less current liabilities	<u>3,305</u>	<u>23,643</u>
Net assets excluding pension asset or liability	<u>3,305</u>	<u>23,643</u>
Total net assets	<u><u>3,305</u></u>	<u><u>23,643</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	3,305	23,643
	<u>3,305</u>	<u>23,643</u>
Reserves	9	
Total funds	<u><u>3,305</u></u>	<u><u>23,643</u></u>

Approved by the trustees on 31 July 2021

And signed on their behalf by:

Emile Boyunga
Trustee
31 July 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	75,974	75,974
Total	<u>75,974</u>	<u>75,974</u>
Expenditure on:		
Raising funds	5,202	5,202
Charitable activities	18,038	18,038
Other	29,091	29,091
Total	<u>52,331</u>	<u>52,331</u>
Net income	<u>23,643</u>	<u>23,643</u>
Net income before other gains/(losses)	23,643	23,643
Other gains and losses:		
Net movement in funds	<u>23,643</u>	<u>23,643</u>
Reconciliation of funds:		
Total funds carried forward	<u>23,643</u>	<u>23,643</u>

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Tithe	15,832	15,832	57,631
Offering	12,159	12,159	18,343
	<u>27,991</u>	<u>27,991</u>	<u>75,974</u>

4 Expenditure on raising funds

	Total 2021 £	Total 2020 £
<i>Costs of generating voluntary income</i>		
Tithe	-	675
Offering	-	4,527
	<u>-</u>	<u>5,202</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	3,357	3,357	10,363
	1,769	1,769	7,675
	3,539	3,539	-
<i>Governance costs</i>			
	<u>8,665</u>	<u>8,665</u>	<u>18,038</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	2,645	2,645	7,021
Motor and travel costs	7,198	7,198	4,997
Premises costs	1,204	1,204	11,802
General administrative costs	4,524	4,524	4,971
Legal and professional costs	450	450	300
	<u>16,021</u>	<u>16,021</u>	<u>29,091</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals	300	-
	<u>300</u>	<u>-</u>

9 Movement in funds

	At 1 August 2020	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 July 2021
	£	£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	23,643	27,991	(24,686)	(23,643)	3,305
Total funds	<u>23,643</u>	<u>27,991</u>	<u>(24,686)</u>	<u>(23,643)</u>	<u>3,305</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	3,305	3,305
	<u>3,305</u>	<u>3,305</u>

11 Reconciliation of net debt

	At 1 August 2020	Cash flows	At 31 July 2021
	£	£	£
Cash and cash equivalents	23,643	(20,038)	3,605
	<u>23,643</u>	<u>(20,038)</u>	<u>3,605</u>
Net debt	<u>23,643</u>	<u>(20,038)</u>	<u>3,605</u>

IMPACT CENTRE CHRETIEN UK
Statement of Cash flows
for the year ended 31 July 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(20,338)	23,643
Adjustments for:		
Increase in trade and other payables	300	300
Net cash (used in)/provided by operating activities	<u>(20,038)</u>	<u>23,943</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(20,038)	23,943
Cash and cash equivalents at the beginning of the year	23,643	-
Cash and cash equivalents at the end of the year	<u>3,605</u>	<u>23,943</u>
Components of cash and cash equivalents		
Cash and bank balances	3,605	23,643
	<u>3,605</u>	<u>23,643</u>

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities
for the year ended 31 July 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Tithe	15,832	15,832	57,631
Offering	12,159	12,159	18,343
	<u>27,991</u>	<u>27,991</u>	<u>75,974</u>
Total income and endowments	27,991	27,991	75,974
Expenditure on:			
Costs of generating donations and legacies			
Tithe	-	-	675
Offering	-	-	4,527
	<u>-</u>	<u>-</u>	<u>5,202</u>
Total of expenditure on raising funds	-	-	5,202
Charitable activities			
	3,357	3,357	10,363
	1,769	1,769	7,675
	3,539	3,539	-
	<u>8,665</u>	<u>8,665</u>	<u>18,038</u>
Total of expenditure on charitable activities	8,665	8,665	18,038
Employee costs			
Staff entertainment	1,848	1,848	5,736
Staff training	797	797	1,285
	<u>2,645</u>	<u>2,645</u>	<u>7,021</u>
Motor and travel costs			
Vehicles - Fuel	-	-	1,130
Travel and subsistence	6,189	6,189	3,867
Business mileage costs reimbursed	1,009	1,009	-
	<u>7,198</u>	<u>7,198</u>	<u>4,997</u>
Premises costs			
Rent	1,000	1,000	11,715
Premises repairs and maintenance	204	204	87
	<u>1,204</u>	<u>1,204</u>	<u>11,802</u>
General administrative costs, including depreciation and amortisation			

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities

Bank charges	4	4	-
Stationery and printing	4,237	4,237	2,810
Subscriptions	283	283	639
Sundry expenses	-	-	920
Telephone, fax and broadband	-	-	602
	<u>4,524</u>	<u>4,524</u>	<u>4,971</u>
Legal and professional costs			
Accountancy and bookkeeping	450	450	300
	<u>450</u>	<u>450</u>	<u>300</u>
Total of expenditure of other costs	<u>16,021</u>	<u>16,021</u>	<u>29,091</u>
Total expenditure	24,686	24,686	52,331
Net gains on investments	-	-	-
	<u>3,305</u>	<u>3,305</u>	<u>23,643</u>
Net income			
Transfers between funds	(23,643)	(23,643)	-
Net (expenditure)/income before other gains/(losses)	<u>(20,338)</u>	<u>(20,338)</u>	<u>23,643</u>
Other Gains	-	-	-
Net movement in funds	<u>(20,338)</u>	<u>(20,338)</u>	<u>23,643</u>
Reconciliation of funds:			
Total funds brought forward	23,643	23,643	-
Total funds carried forward	<u>3,305</u>	<u>3,305</u>	<u>23,643</u>

Impact Christian Centre UK

England & Wales - Charity number 1177977

Accounts

Presson Tax Accountants Ltd

Chartered Certified Accountants/Chartered Tax Advisers

Mr Destin Pougui
24 Sibthorpe Road
London
SE12 9DW
IMPACT CENTRE CHRETIEN UK

08 September 2021

Dear Destin,

Accounts for Period ended 31/07/2020

Please find attached final accounts for IMPACT CENTRE CHRETIEN UK for the period ended 31/07/2020 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

EVELYN AFIA WIRKEO BSC FCCA CTA

IMPACT CENTRE CHRETIEN UK

Charity No. 1177977

Trustees' Report and Unaudited Accounts

31 July 2020

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Statement of Cash flows	5
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Detailed Statement of Financial Activities	7 to 15

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177977

Principal Office

24 Sibthorpe Road

London

SE12 9DW

Trustees

The following Trustees served during the year:

Angela Poungui

Emile Boyunga

Emilie Boyunga

Accountants

Presson Tax Accountants Ltd

2 KILLERTON PARK DRIVE

WEST BRIDGFORD

NOTTINGHAM

NG2 7SB

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A large charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The board of trustees which meet quarterly, can have up to five members to administrate the charity.

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The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Emile Boyunga

Trustee

31 July 2020

Independent Examiner's Report to the trustees of IMPACT CENTRE CHRETIEN UK

I report to the trustees on my examination of the accounts of IMPACT CENTRE CHRETIEN UK for the year ended 31 July 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

EVELYN WIREKO FCCA CTA
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS
Presson Tax Accountants Ltd
2 KILLERTON PARK DRIVE
WEST BRIDGFORD
NOTTINGHAM

NG2 7SB
31 July 2020

IMPACT CENTRE CHRETIEN UK
Statement of Financial Activities
for the year ended 31 July 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	75,974	75,974	27,841
Total		75,974	75,974	27,841
Expenditure on:				
Raising funds	4	5,202	5,202	-
Charitable activities	5	18,038	18,038	6,409
Other	6	29,091	29,091	23,048
Total		52,331	52,331	29,457
Net gains on investments		-	-	-
Net income/(expenditure)		23,643	23,643	(1,616)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		23,643	23,643	(1,616)
Other gains and losses				
Net movement in funds		23,643	23,643	(1,616)
Reconciliation of funds:				
Total funds carried forward		23,643	23,643	(1,616)

IMPACT CENTRE CHRETIEN UK

Balance Sheet

at 31 July 2020

Charity No. 1177977

	2020	2019
	£	£
Current assets		
Cash at bank and in hand	23,943	-
	<u>23,943</u>	<u>-</u>
Creditors: Amount falling due within one year	8 (300)	-
Net current assets	<u>23,643</u>	<u>-</u>
Total assets less current liabilities	23,643	-
Net assets excluding pension asset or liability	<u>23,643</u>	<u>-</u>
Total net assets	<u><u>23,643</u></u>	<u><u>-</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	23,643	-
	<u>23,643</u>	<u>-</u>
Reserves	9	
Total funds	<u><u>23,643</u></u>	<u><u>-</u></u>

Approved by the trustees on 31 July 2020

And signed on their behalf by:

Emile Boyunga
Trustee
31 July 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	27,841	27,841
Total	<u>27,841</u>	<u>27,841</u>
Expenditure on:		
Charitable activities	6,409	6,409
Other	23,048	23,048
Total	<u>29,457</u>	<u>29,457</u>
Net income	<u>(1,616)</u>	<u>(1,616)</u>
Net income before other gains/(losses)	(1,616)	(1,616)
Other gains and losses:		
Net movement in funds	<u>(1,616)</u>	<u>(1,616)</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>(1,616)</u></u>	<u><u>(1,616)</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
Funds from London Branch	57,631	57,631	27,841
Funds from Manchester Branch	18,343	18,343	-
	<u>75,974</u>	<u>75,974</u>	<u>27,841</u>

4 Expenditure on raising funds

	Unrestricted £	Total 2020 £	Total 2019 £
<i>Costs of generating voluntary income</i>			
Funds from London Branch	675	675	-
Funds from Manchester Branch	4,527	4,527	-
	<u>5,202</u>	<u>5,202</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Expenditure on charitable activities</i>			
	10,363	10,363	5,694
	7,675	7,675	715
<i>Governance costs</i>			
	<u>18,038</u>	<u>18,038</u>	<u>6,409</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Employee costs	7,021	7,021	3,763
Motor and travel costs	4,997	4,997	4,486
Premises costs	11,802	11,802	14,106
General administrative costs	4,971	4,971	393
Legal and professional costs	300	300	300
	<u>29,091</u>	<u>29,091</u>	<u>23,048</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	300	-
	<u>300</u>	<u>-</u>

9 Movement in funds

	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2020
	£	£	£
Restricted funds:			
Unrestricted funds:			
General funds	75,974	(52,331)	23,643
Revaluation Reserves:			
Total funds	<u>75,974</u>	<u>(52,331)</u>	<u>23,643</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	23,643	23,643
	<u>23,643</u>	<u>23,643</u>

11 Reconciliation of net debt

	Cash flows	At 31 July 2020
	£	£
Cash and cash equivalents	23,943	23,943
	<u>23,943</u>	<u>23,943</u>
Net debt	<u>23,943</u>	<u>23,943</u>

IMPACT CENTRE CHRETIEN UK
Statement of Cash flows
for the year ended 31 July 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	23,643	(1,616)
Adjustments for:		
Increase in trade and other payables	300	2,251
Net cash provided by operating activities	<u>23,943</u>	<u>635</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	23,943	635
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	<u>23,943</u>	<u>635</u>
Components of cash and cash equivalents		
Cash and bank balances	23,943	-
	<u>23,943</u>	<u>-</u>

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities
for the year ended 31 July 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Funds from London Branch	57,631	57,631	27,841
Funds from Manchester Branch	18,343	18,343	-
	<u>75,974</u>	<u>75,974</u>	<u>27,841</u>
Total income and endowments	75,974	75,974	27,841
Expenditure on:			
Costs of generating donations and legacies			
Funds from London Branch	675	675	-
Funds from Manchester Branch	4,527	4,527	-
	<u>5,202</u>	<u>5,202</u>	<u>-</u>
Total of expenditure on raising funds	5,202	5,202	-
Charitable activities	10,363	10,363	5,694
	7,675	7,675	715
	<u>18,038</u>	<u>18,038</u>	<u>6,409</u>
Total of expenditure on charitable activities	18,038	18,038	6,409
Employee costs			
Staff entertainment	5,736	5,736	3,763
Staff training	1,285	1,285	-
	<u>7,021</u>	<u>7,021</u>	<u>3,763</u>
Motor and travel costs			
Vehicles - Fuel	1,130	1,130	-
Travel and subsistence	3,867	3,867	4,486
	<u>4,997</u>	<u>4,997</u>	<u>4,486</u>
Premises costs			
Rent	11,715	11,715	14,106
Premises repairs and maintenance	87	87	-
	<u>11,802</u>	<u>11,802</u>	<u>14,106</u>
General administrative costs, including depreciation and amortisation			
Stationery and printing	2,810	2,810	-
Subscriptions	639	639	-
Sundry expenses	920	920	-

IMPACT CENTRE CHRETIEN UK
Detailed Statement of Financial Activities

Telephone, fax and broadband	602	602	393
	<u>4,971</u>	<u>4,971</u>	<u>393</u>
Legal and professional costs			
Accountancy and bookkeeping	300	300	300
	<u>300</u>	<u>300</u>	<u>300</u>
Total of expenditure of other costs	<u>29,091</u>	<u>29,091</u>	<u>23,048</u>
Total expenditure	52,331	52,331	29,457
Net gains on investments	-	-	-
	<u>23,643</u>	<u>23,643</u>	<u>(1,616)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	23,643	23,643	(1,616)
Other Gains	-	-	-
	<u>23,643</u>	<u>23,643</u>	<u>(1,616)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>23,643</u>	<u>23,643</u>	<u>(1,616)</u>