

# ALL SOULS GATHERING

England & Wales · Charity number 1182189

## Details

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**Other names** ALL SOULS GATHERING-LONDON

**Status** Registered

**Legal form** CIO

**Registered** 2019-02-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** CVA Resource Centre  
82 London Road  
Croydon  
CR0 2TB

**Phone** 07543480832

**Email** [info@allsoulsgathering.com](mailto:info@allsoulsgathering.com)

**Website** [www.allsoulsgathering.com](http://www.allsoulsgathering.com)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND IN THE WORLDWIDE FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN FAITH. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS, AND SERVICES OF ANY KIND, INCLUDING THE PROVISION OF PASTORAL SUPPORT AND COUNSELLING IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES DEEM FIT.

**Activities:** All Souls Gathering is a South London-based non-denominational Youth organisation. Our mission is to reach out to the vulnerable and disadvantaged young people who are at risk of offending and to equip them with best alternatives which would inform good decisions and better choices.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Ghana
- Croydon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,416	£40,731	-	-
2024-03-31	£34,881	£28,908	-	-
2023-03-31	£9,824	£10,672	-	-
2022-03-31	£9,770	£9,384	-	-
2020-12-31	£26,394	£23,168	-	-

## Trustees

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Name	Role	Appointed
<b>RACHEL AYOH SAGOE</b>	Chair	2019-01-01
Pearl Osei-Yaw		2026-04-17
Roger Quartey		2026-04-17

**ALL SOULS GATHERING**

England & Wales - Charity number 1182189

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1182189**

**ALL SOULS GATHERING**  
**Unaudited Financial Statements**  
**31 March 2025**

# ALL SOULS GATHERING

## Financial Statements

Year ended 31 March 2025

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# **ALL SOULS GATHERING**

## **Trustee's Annual Report**

**Year ended 31 March 2025**

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The trustee presents his report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### **Reference and administrative details**

**Registered charity name** ALL SOULS GATHERING

**Charity registration number** 1182189

### **The trustee**

Rachel Ayoh Sagoe

### **Independent examiner**

Mr Harry Koranten-FCCA  
2nd Floor  
6 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

# ALL SOULS GATHERING

## Trustee's Annual Report *(continued)*

Year ended 31 March 2025

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### Structure, governance and management

#### Governing document

The Charity was incorporated as a Charitable Incorporated Organisation (CIO-FOUNDATION) on 25 February 2019 and is governed by a constitution. The Charity was previously known as All Souls Gathering London.

This charity organisation is based in the royal borough of Greenwich and operates within England and Wales. The organisation, in collaboration with various stake holders in the country give support to the residence within the community especially the youth, the vulnerable and those in need by organising projects, workshops and other activities to relief poverty, advance education and culture

#### Recruitment and appointment of new trustees

The Church operates under the leadership, directorship and supervision of a technically elected Board of Trustees. The board of trustee is made up of the chairpersons of the church's administrative board committees who are elected to serve a two year term of office.

#### Organisational structure

The board of trustees is made up of 3 members who administer the charity. The board is drawn from the chairpersons of the various administrative committees such as finance, welfare and youth development. Whereas the committee members meet regularly during the year, the board of trustees meet twice a year to review and take decisions regarding the running of the church.

#### Induction and training of new trustees

Elections are conducted in April of the year and the elected trustees are inducted into office in May thereby allowing for a two month transition period. At the beginning of each year the Church organises training and other workshops for new trustees as a way of ensuring that they are aware of their responsibilities and roles as trustees. Additional training is organised throughout of the year as and when the need arises to keep them up to date with new developments.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity has been exposed have been identified as the safeguarding of the assets of the charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure is monitored through the setting of budgets which are compared with actual figures. Regular finance quarterly reports are given to members and the congregations.

### Objectives and activities

#### Objective

The Objective of the Charity is to Advance the Christian Faith in the United Kingdom and in the Worldwide for the benefit of the Public through: 1. The holding of Prayer meetings, Lectures, Public ' celebration of Religious Festivals, producing and or distributing Literature on Christianity to enlighten others about the Christian faith. 2. To relieve Sickness and Financial hardship and to promote and preserve good health by the provision of Pastoral support and counselling in such parts of the United Kingdom or the world as the trustees deem fit.

# ALL SOULS GATHERING

## Trustee's Annual Report *(continued)*

Year ended 31 March 2025

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### **Achievements and performance**

2024 and 2025 were formidable years for All Souls Gathering (ASG) as they were packed with various activities and events in spite of the economic challenges. We organised various indoor and outdoor programs to reach out to the young community in Croydon within the ages of 11-25 years who are at risk of offending. Our various intervention workshops and activities such as county line programs, IT and Career workshops, violence reduction awareness, Maths and Science tutoring for year 11 students who were writing their GCSEs but struggling in those subject areas. We also achieved the overarching aim of providing a safe space for the disadvantaged and the vulnerable young people in Croydon with our indoor gaming sessions such as PS5, VR Headset, role play, and cardboard painting. Our partnership with Phoenix Way, Postcode Lottery, Sports England, fuelled the ASG MISSION of being part of the bigger umbrella in alleviating the struggles of the young community with the borough South London.

Feedback from participants who attend our sessions have expressed suggestions for next programs, which we find very welcoming and hospitable. Our cooked meals sessions were remarkably effective as the main purpose was to help improve the rate of hunger the young community faces due to the high cost of living. In addition to the achievements mentioned above, All Souls Gathering also successfully launched a mentoring program in partnership with local schools, parents and community organisations.

This program pairs at-risk youth with adult mentors who provide guidance, support, and encouragement. The feedback from both mentors and mentees has been overwhelmingly positive, with about 50-100 young people reporting significant improvements in confidence, self-esteem, and overall well-being. Looking to the future, All Souls Gathering plans to expand its reach and impact within the community. We aim to increase the number of workshops and training programs offered to young people, focusing on areas such as mental health, financial literacy, and employability skills. We also plan to collaborate with other local charities and organisations to create a more holistic support network for at-risk youth in Croydon.

Moreover, our long-term sustainability plan aims to ensure the continued success and growth of All Souls Gathering. The plan includes diversifying our funding sources, strengthening partnerships with key stakeholders, and implementing robust monitoring and evaluation systems to measure the impact of our programs. In general, we are optimistic about the future of All Souls Gathering and are committed to making a lasting difference in the lives of disadvantaged and vulnerable young people in Croydon. We are grateful for the ongoing support of our donors, volunteers, and community partners, and look forward to continuing our important work together.

### **Financial review**

The Total Incoming Resources for the year under review has increased by over 100% to £70,416 (2024- £34,881). This is due to Grants received from Community Organisation and Main Grant. The Total resources expended increased by over 40.89% to £40,731 (2024 - £28,908) due to programs and events organised by the church during the year. As a result there was a surplus of £32,342 compared to surplus of £5,973 in previous year.

# **ALL SOULS GATHERING**

## **Trustee's Annual Report *(continued)***

**Year ended 31 March 2025**

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### **Plans for future periods**

As part of the five-year development plan we continue to focus on the youth and the fight against gang crimes in London and also provide the youth with opportunities that will give them hope. Moreover, our long-term sustainability plan aims to ensure the continued success and growth of All Souls Gathering. The plan includes diversifying our funding sources, strengthening partnerships with key stakeholders, and implementing robust monitoring and evaluation systems to measure the impact of our programs. In general, we are optimistic about the future of All Souls Gathering and are committed to making a lasting difference in the lives of disadvantaged and vulnerable young people in Croydon. We are grateful for the ongoing support of our donors, volunteers, and community partners, and look forward to continuing our important work together.

The trustee's annual report was approved on 17 March 2026 and signed on behalf of the board of trustees by:

Rachel Ayoh Sagoe  
Trustee

# ALL SOULS GATHERING

## Independent Examiner's Report to the Trustee of ALL SOULS GATHERING

Year ended 31 March 2025

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I report to the trustee on my examination of the financial statements of ALL SOULS GATHERING ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustee of the charity 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Harry Koranten-FCCA  
HP Osalors Ltd  
Chartered Certified Accountants  
2nd Floor  
6 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

17 March 2026

**ALL SOULS GATHERING**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

		Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	2,549	67,867	70,416	34,881
<b>Total income</b>		<u>2,549</u>	<u>67,867</u>	<u>70,416</u>	<u>34,881</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	2,333	38,398	40,731	28,908
<b>Total expenditure</b>		<u>2,333</u>	<u>38,398</u>	<u>40,731</u>	<u>28,908</u>
<b>Net income and net movement in funds</b>					
		<u>216</u>	<u>29,469</u>	<u>29,685</u>	<u>5,973</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,500	5,135	8,635	2,662
<b>Total funds carried forward</b>		<u>3,716</u>	<u>34,604</u>	<u>38,320</u>	<u>8,635</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**The notes on pages 8 to 13 form part of these financial statements.**

**ALL SOULS GATHERING**  
**Statement of Financial Position**  
**31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	11	723	963
<b>Current assets</b>			
Cash at bank and in hand		39,747	9,621
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>2,150</u>	<u>1,949</u>
<b>Net current assets</b>		<u>37,597</u>	<u>7,672</u>
<b>Total assets less current liabilities</b>		<u>38,320</u>	<u>8,635</u>
<b>Net assets</b>		<u>38,320</u>	<u>8,635</u>
<b>Funds of the charity</b>			
Restricted funds		34,604	5,135
Unrestricted funds		<u>3,716</u>	<u>3,500</u>
<b>Total charity funds</b>	<b>13</b>	<u>38,320</u>	<u>8,635</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 February 2026, and are signed on behalf of the board by:

Rachel Ayoh Sagoe  
Trustee

**The notes on pages 8 to 13 form part of these financial statements.**

# ALL SOULS GATHERING

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CVA Resource Centre, 82 London Road, Croydon, CRO 2TB.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### **Incoming resources**

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

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

#### **Resources expended**

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

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

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

#### **Tangible assets**

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

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

#### Depreciation

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

Equipment - 25% reducing balance

#### Impairment of fixed assets

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

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

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

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Tithes and Offering	2,549	-	2,549
<b>Grants</b>			
Community Organisation Grant	-	-	-
Main Grant	-	-	-
Postcode Lottery	-	15,000	15,000
Phoenix Global Funding	-	52,867	52,867
	<u>2,549</u>	<u>67,867</u>	<u>70,416</u>

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# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Tithes and Offering	2,361	–	2,361
<b>Grants</b>			
Community Organisation Grant	–	22,520	22,520
Main Grant	–	10,000	10,000
Postcode Lottery	–	–	–
Phoenix Global Funding	–	–	–
	<u>2,361</u>	<u>32,520</u>	<u>34,881</u>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	833	19,107	19,940
Evangelism and Programs	–	19,291	19,292
Support costs	1,500	–	1,499
	<u>2,333</u>	<u>38,398</u>	<u>40,731</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	17	11,923	11,940
Evangelism and Programs	–	14,965	14,967
Support costs	1,506	497	2,001
	<u>1,523</u>	<u>27,385</u>	<u>28,908</u>

#### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	19,940	58	19,998	12,421
Evangelism and Programs	19,292	–	19,292	14,967
Governance costs	–	1,441	1,441	1,520
	<u>39,232</u>	<u>1,499</u>	<u>40,731</u>	<u>28,908</u>

#### 7. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>240</u>	<u>321</u>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 8. Independent examination fees

	<b>2025</b>	2024
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	1,200

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	5,844	5,736

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Number of staff	3	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

No trustee received remuneration during this period.

#### 11. Tangible fixed assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 April 2024 and 31 March 2025</b>	2,314
<b>Depreciation</b>	
At 1 April 2024	1,351
Charge for the year	240
<b>At 31 March 2025</b>	1,591
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	723
At 31 March 2024	963

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

	<b>2025</b>	2024
	<b>£</b>	£
Accruals and deferred income	2,150	1,949

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>3,500</u>	<u>2,549</u>	<u>(2,333)</u>	<u>3,716</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>2,662</u>	<u>2,361</u>	<u>(1,523)</u>	<u>3,500</u>

##### Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>5,135</u>	<u>67,867</u>	<u>(38,398)</u>	<u>34,604</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>32,520</u>	<u>(27,385)</u>	<u>5,135</u>

#### 14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	723	723
Current assets	39,747	39,747
Creditors less than 1 year	<u>(2,150)</u>	<u>(2,150)</u>
<b>Net assets</b>	<u>38,320</u>	<u>38,320</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	963	963
Current assets	9,621	9,621
Creditors less than 1 year	<u>(1,949)</u>	<u>(1,949)</u>
<b>Net assets</b>	<u>8,635</u>	<u>8,635</u>

#### 15. Related parties

Pastor Seth Tetteh is the general overseer and program leader. Total expenses reimbursed to him during the period amounted to £5736.

# **ALL SOULS GATHERING**

## **Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# ALL SOULS GATHERING

## Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025	2024
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes and Offering	2,549	2,361
Community Organisation Grant	–	22,520
Main Grant	–	10,000
Postcode Lottery	15,000	–
Phoenix Way	52,867	–
	<u>70,416</u>	<u>34,881</u>
<b>Total income</b>	<u>70,416</u>	<u>34,881</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	5,844	5,736
Rent	5,490	3,249
Insurance	835	504
Other motor/travel costs	3,692	893
Legal and professional fees	2,200	6,000
Telephone	55	275
Other office costs	5,642	3,398
Depreciation	241	320
Other interest payable and similar charges	11	4
Welfare, Donation and Music	1,692	1,522
Web Dev, Programs and Printing Stationery and Postage	12,333	3,507
Hospitality and Catering	1,022	2,780
Publicity and Advertising	1,674	720
	<u>40,731</u>	<u>28,908</u>
<b>Total expenditure</b>	<u>40,731</u>	<u>28,908</u>
<b>Net income</b>	<u>29,685</u>	<u>5,973</u>

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# ALL SOULS GATHERING

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025	2024
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Rent	5,490	3,249
Insurance	835	504
Other motor/travel costs	3,692	893
Telephone	55	275
Other office costs	5,642	3,398
Other interest payable and similar charges	11	4
Welfare and Donation	1,469	117
Music Department	50	-
Hospitality and Catering	1,022	2,780
Publicity and Advertising	1,674	720
	<u>19,940</u>	<u>11,940</u>
<b><i>Support costs</i></b>		
Printing, Postage and Stationery	58	481
	<u>58</u>	<u>481</u>
<b>Evangelism and Programs</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	5,844	5,736
Legal and professional fees	1,000	4,800
Web Development	165	924
Evangelism and Programs	12,283	3,507
	<u>19,292</u>	<u>14,967</u>
<b>Governance costs</b>		
Independent examination fees	1,200	1,200
Depreciation	241	320
	<u>1,441</u>	<u>1,520</u>
	<u>40,731</u>	<u>28,908</u>
<b>Expenditure on charitable activities</b>	<u>40,731</u>	<u>28,908</u>

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**ALL SOULS GATHERING**

England & Wales - Charity number 1182189

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1182189**

**ALL SOULS GATHERING**  
**Financial Statements**  
**31 March 2024**

# ALL SOULS GATHERING

## Financial Statements Year

ended 31 March 2024

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# ALL SOULS GATHERING

## Trustees' Annual Report Year

ended 31 March 2024

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

### Reference and administrative details

**Registered charity name** ALL SOULS GATHERING

**Charity registration number** 1182189

**Principal office**

**The trustees**

Clement Kwapong  
Rachel Ayoh Sagoe  
Roger Okae Quartey

**Independent examiner** Mr Harry Koranten-FCCA,ACMA  
2nd Floor  
6 Greenwich Quay  
Clarence Road London  
SE8 3EY

# ALL SOULS GATHERING

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Structure, governance and management

#### Governing document

The Charity was incorporated as a Charitable Incorporated Organisation (CIO-FOUNDATION) on 25 February 2019 and is governed by a constitution. The Charity was previously known as All Souls Gathering London.

This charity organisation is based in the royal borough of Greenwich and operates within England and Wales. The organisation, in collaboration with various stake holders in the country give support to the residence within the community especially the youth, the vulnerable and those in need by organising projects, workshops and other activities to relief poverty, advance education and culture

#### Recruitment and appointment of new trustees

The Church operates under the leadership, directorship and supervision of a technically elected Board of Trustees. The board of trustee is made up of the chairpersons of the church's administrative board committees who are elected to serve a two year term of office.

#### Organisational structure

The board of trustees is made up of 3 members who administer the charity. The board is drawn from the chairpersons of the various administrative committees such as finance, welfare and youth development. Whereas the committee members meet regularly during the year, the board of trustees meet twice a year to review and take decisions regarding the running of the church.

#### Induction and training of new trustees

Elections are conducted in April of the year and the elected trustees are inducted into office in May thereby allowing for a two month transition period. At the beginning of each year the Church organises training and other workshops for new (trustees as a way of ensuring that they are aware of their responsibilities and roles as trustees. Additional training is organised throughout of the year as and when the need arises to keep them up to date with new developments.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity has been exposed have been identified as the safeguarding of the assets of the charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure is monitored through the setting of budgets which are compared with actual figures. Regular finance quarterly reports are given to members and the congregations.

### Objectives and activities

#### Objective

The Objective of the Charity is to Advance the Christian Faith in the United Kingdom and in the Worldwide for the benefit of the Public through: 1. The holding of Prayer meetings, Lectures, Public ' celebration of Religious Festivals, producing and or distributing Literature on Christianity to enlighten others about the Christian faith. 2. To relieve Sickness and Financial hardship and to promote and preserve good health by the provision of Pastoral support and counselling in such parts of the United Kingdom or the world as the trustees deem fit.

# ALL SOULS GATHERING

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Achievements and performance

All Souls Gathering in the year 2023-2024 organised various indoor and outdoor programs in Croydon to reach out to the young community in Croydon within the ages of 11-25 years who are at risk of offending. Our various intervention workshops and activities such as county line programs, extra Maths and Science tutoring for year 11 students who were writing their GCSEs but struggling in those subject areas. We also achieved the overarching aim of providing a safe space for the disadvantaged and the vulnerable young people in Croydon with our indoor gaming sessions such as PS5, VR Headset, role play, and cardboard painting. These activities and other programs we embarked on gained the interest of the incumbent mayor of Croydon, Jason Perry and the cabinet member for security and community safety, Councillor Ola Kolade who visited our workshops on several occasions to share their experiences and listen the concerns of the young people. With the support of the Community Organisations Cost of Living Fund, All Souls Gathering has been able to expand our hours of engaging the young community, rented a kitchen, contracted a local chef to prepare various delicacies for the young people to enjoy. Feedback from participants who attend our sessions have expressed suggestions for next programs, which we find very welcoming and hospitable. Our cooked meals sessions were remarkably effective as the main purpose was to help improve the rate of hunger the young community faces due to the high cost of living. In addition to the achievements mentioned above, All Souls Gathering also successfully launched a mentoring program in partnership with local schools, parents and community organisations. This program pairs at-risk youth with adult mentors who provide guidance, support, and encouragement. The feedback from both mentors and mentees has been overwhelmingly positive, with about 50-100 young people reporting significant improvements in confidence, self-esteem, and overall well-being. Looking to the future, All Souls Gathering plans to expand its reach and impact within the community. We aim to increase the number of workshops and training programs offered to young people, focusing on areas such as mental health, financial literacy, and employability skills. We also plan to collaborate with other local charities and organisations to create a more holistic support network for at-risk youth in Croydon. Moreover, our long-term sustainability plan aims to ensure the continued success and growth of All Souls Gathering. The plan includes diversifying our funding sources, strengthening partnerships with key stakeholders, and implementing robust monitoring and evaluation systems to measure the impact of our programs. In general, we are optimistic about the future of All Souls Gathering and are committed to making a lasting difference in the lives of disadvantaged and vulnerable young people in Croydon. We are grateful for the ongoing support of our donors, volunteers, and community partners, and look forward to continuing our important work together.

### Financial review

The Total Incoming Resources for the year under review has increased by over 100% to £34,881 (2023-£9,824). This is due to Grants received from Community Organisation and Main Grant. The Total resources expended increased by over 100% to £28,908 (2023 — £10,672) due to programs and events organised by the church during the year. As a result there was a surplus of £5,973 compared to deficit of £848 in previous year.

### Plans for future periods

The charity has put in place a five-year development plan with its main focus on the youth and the fight against gang crimes in London and also provides the youth with opportunities that will give them hope and build them up. Members will reach out to the vulnerable and the needy in our community through sharing of various groceries in collaboration with major grocery shops in London. The Charity is also looking to host Black History month in October 2023 in Greenwich Borough to enlighten people of all races about Black History and Culture. Also the charity will continue to give charitable support to members of the community.

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2024**

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The trustees' annual report was approved on 3 June 2024 and signed on behalf of the board of trustees by:

Rachel Ayoh Sagoe  
Trustee

# ALL SOULS GATHERING

## Independent Examiner's Report to the Trustees of ALL SOULS GATHERING

Year ended 31 March 2024

---

I report to the trustees on my examination of the financial statements of ALL SOULS GATHERING ('the charity') for the year ended 31 March 2024.

### Responsibilities and basis of report

As the trustees of the charity 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Harry Koranten-FCCA,ACMA Independent  
Examiner

2nd Floor  
6 Greenwich Quay  
Clarence Road London  
SE8 3EY

# ALL SOULS GATHERING

## Statement of Financial Activities Year ended

31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	2,361	32,520	34,881	9,824
<b>Total income</b>		2,361	32,520	34,881	9,824
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	1,523	27,385	28,908	10,672
<b>Total expenditure</b>		1,523	27,385	28,908	10,672
<b>Net income/(expenditure) and net movement in funds</b>		838	5,135	5,973	(848)
<b>Reconciliation of funds</b>					
Total funds brought forward		2,662	–	2,662	3,510
<b>Total funds carried forward</b>		3,500	5,135	8,635	2,662

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## ALL SOULS GATHERING

The notes on pages 8 to 13 form part of these financial statements.

# ALL SOULS GATHERING

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	11	963	751
<b>Current assets</b>			
Cash at bank and in hand		9,621	2,660
<b>Creditors: amounts falling due within one year</b>	12	1,949	749
<b>Net current assets</b>		7,672	1,911
<b>Total assets less current liabilities Net assets</b>		8,635	2,662
		8,635	2,662
		□□□□□	□□□□□
<b>Funds of the charity</b>			
Restricted funds		5,135	—
Unrestricted funds		3,500	2,662
<b>Total charity funds</b>	13	8,635	2,662
		8,635	2,662
		□□□□□	□□□□□

These financial statements were approved by the board of trustees and authorised for issue on 3 June 2024, and are signed on behalf of the board by:

Rachel Ayoh Sagoe  
Trustee

## **ALL SOULS GATHERING**

The notes on pages 8 to 13 form part of these financial statements.

# ALL SOULS GATHERING

## Notes to the Financial Statements Year ended

31 March 2024

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CVA Resource Centre, 82 London Road, Croydon, CRO 2TB.

### 2. Statement of compliance

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

### 3. Accounting policies Basis

#### of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

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

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

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

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

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

#### Resources expended

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

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

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

#### Tangible assets

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

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

#### Depreciation

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

Equipment - 25% reducing balance

#### Impairment of fixed assets

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

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

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

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Tithes and Offering	2,361	–	2,361
<b>Grants</b>			
Community Organisation Grant	–	22,520	22,520
Main Grant	–	10,000	10,000
	<u>2,361</u> □□□□□□	<u>32,520</u> □□□□□□□□	<u>34,881</u> □□□□□□□□
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Tithes and Offering	9,824	–	9,824

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

**4. Donations and legacies *(continued)***

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Community Organisation Grant	–	–	–
Main Grant	–	–	–
	9,824	–	9,824
	□□□□□	□□□□	□□□□□

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	17	11,923	11,940
Evangelism and Programs	–	14,965	14,967
Support costs	1,506	497	2,001
	1,523	27,385	28,908
	□□□□□	□□□□□□	□□□□□□

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	6,710	–	6,710
Evangelism and Programs	3,177	–	3,177
Support costs	785	–	785
	10,672	–	10,672
	□□□□□□	□□□□	□□□□□

**6. Expenditure on charitable activities by activity type**

	Activities undertaken		Total funds 2024 £	Total fund 2023 £
	directly	Support costs		
	£	£	£	£
Charitable activities	11,940	481	12,421	6,745
Evangelism and Programs	14,967	–	14,967	3,177
Governance costs	–	1,520	1,520	750
	26,907	2,001	28,908	10,672
	□□□□□□□	□□□□□	□□□□□□	□□□□□

**7. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	321	251
	□□□□	□□□□

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2024**

**8. Independent examination fees**

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200 □□□□□	500 □□□□

**9. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	5,736 □□□□□	— □□□□

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of staff	3 □□□	3 □□□

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**10. Trustee remuneration and expenses**

No trustee received remuneration during this period.

**11. Tangible fixed assets**

	<b>Equipment</b>
	£
<b>Cost</b>	
At 1 April 2023	1,781
Additions	533
<b>At 31 March 2024</b>	<u>2,314</u> □□□□□
<b>Depreciation</b>	
At 1 April 2023	1,030
Charge for the year	321
<b>At 31 March 2024</b>	<u>1,351</u> □□□□□
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	963 □□□□□
At 31 March 2023	751 □□□□□

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Accruals and deferred income	1,949 □□□□□	749 □□□□

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	2,662 □□□□□	2,361 □□□□□	(1,523) □□□□□	3,500 □□□□□

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	3,510 □□□□□	9,824 □□□□□	(10,672) □□□□□□□	2,662 □□□□□

#### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	– □□□	32,520 □□□□□□□	(27,385) □□□□□□□	5,135 □□□□□

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	– □□□	– □□□	– □□□	– □□□

### 14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	963	963
Current assets	9,621	9,621
Creditors less than 1 year	(1,949)	(1,949)
<b>Net assets</b>	<u>8,635</u> □□□□□	<u>8,635</u> □□□□□

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	751	751
Current assets	2,660	2,660
Creditors less than 1 year	(749)	(749)
<b>Net assets</b>	<u>2,662</u> □□□□□	<u>2,662</u> □□□□□

### 15. Related parties

Pastor Seth Tetteh is the general overseer and program leader. Total expenses reimbursed to him during the period amounted to £5736.

# **ALL SOULS GATHERING**

**Management Information Year**

**ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# ALL SOULS GATHERING

## Detailed Statement of Financial Activities Year ended

31 March 2024

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	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes and Offering	2,361	9,824
Community Organisation Grant	22,520	–
Main Grant	10,000	–
	<u>34,881</u>	<u>9,824</u>
<b>Total income</b>	<u>34,881</u> □□□□□□	<u>9,824</u> □□□□
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	5,736	–
Rent	3,249	2,590
Insurance	504	196
Other motor/travel costs	893	597
Legal and professional fees	6,000	500
Telephone	275	271
Other office costs	3,398	970
Depreciation	320	250
Other interest payable and similar charges	4	1
Welfare, Donation and Music	1,522	237
Web Dev, Evangelism and Program and Printing Stationery and Postage	3,507	3,213
Hospitality and Catering	2,780	1,847
Publicity and Advertising	720	–
	<u>28,908</u>	<u>10,672</u>
<b>Total expenditure</b>	<u>28,908</u> □□□□□□	<u>10,672</u> □□□□□□
<b>Net income/(expenditure)</b>	<u>5,973</u> □□□□□□	<u>(848)</u> □□□□□□

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# ALL SOULS GATHERING

## Notes to the Detailed Statement of Financial Activities Year ended 31

March 2024

	2024	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Rent	3,249	2,590
Insurance	504	196
Other motor/travel costs	893	597
Telephone	275	271
Other office costs	3,398	970
Other interest payable and similar charges	4	1
Welfare and Donation	117	76
Music Department	–	162
Hospitality and Catering	2,780	1,847
Publicity and Advertising	720	–
	<u>11,940</u>	<u>6,710</u>
<b><i>Support costs</i></b>		
Printing, Postage and Stationery	481	35
	<u>481</u>	<u>35</u>
<b>Evangelism and Programs</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	5,736	–
Legal and professional fees	4,800	–
Web Development	924	126
Evangelism and Programs	3,507	3,051
	<u>14,967</u>	<u>3,177</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,200	500
Governance costs - depreciation	320	250
	<u>1,520</u>	<u>750</u>
	<u>28,908</u>	<u>10,672</u>
<b>Expenditure on charitable activities</b>	<u>28,908</u>	<u>10,672</u>

**ALL SOULS GATHERING**

England & Wales - Charity number 1182189

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1182189**

**ALL SOULS GATHERING**  
**Unaudited Financial Statements**  
**31 March 2023**

# ALL SOULS GATHERING

## Financial Statements

Year ended 31 March 2023

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# **ALL SOULS GATHERING**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

---

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

### **Reference and administrative details**

**Registered charity name** ALL SOULS GATHERING

**Charity registration number** 1182189

### **Principal office**

### **The trustees**

Rachel Ayoh Sagoe  
Clement Kwapong

**Independent examiner** Mr Harry Koranten-FCCA,ACMA  
2nd Floor  
6 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2023**

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### **Structure, governance and management**

#### Governing document

The Charity was incorporated as a Charitable Incorporated Organisation (CIO-FOUNDATION) on 25 February 2019 and is governed by a constitution. The Charity was previously known as All Souls Gathering London.

This charity organisation is based in the royal borough of Croydon and operates within England and Wales. The organisation, in collaboration with various stake holders in the country give support to the residence within the community especially the youth, the vulnerable and those in need by organising projects, workshops and other activities to relief poverty, advance education and culture

#### Recruitment and appointment of new trustees

The Church operates under the leadership, directorship and supervision of a technically elected Board of Trustees. The board of trustee is made up of the chairpersons of the church's administrative board committees who are elected to serve a two year term of office.

#### Organisational structure

The board of trustees is made up of 3 members who administer the charity. The board is drawn from the chairpersons of the various administrative committees such as finance, welfare and youth development. Whereas the committee members meet regularly during the year, the board of trustees meet twice a year to review and take decisions regarding the running of the church.

#### Induction and training of new trustees

Elections are conducted in April of the year and the elected trustees are inducted into office in May thereby allowing for a two month transition period. At the beginning of each year the Church organises training and other workshops for new (trustees as a way of ensuring that they are aware of their responsibilities and roles as trustees. Additional training is organised throughout of the year as and when the need arises to keep them up to date with new developments.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity has been exposed have been identified as the safeguarding of the assets of the charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure is monitored through the setting of budgets which are compared with actual figures. Regular finance quarterly reports are given to members and the congregations.

### **Objectives and activities**

#### Objective

The Objective of the Charity is to Advance the Christian Faith in the United Kingdom and in the Worldwide for the benefit of the Public through: 1. The holding of Prayer meetings, Lectures, Public ' celebration of Religious Festivals, producing and or distributing Literature on Christianity to enlighten others about the Christian faith. 2. To relieve Sickness and Financial hardship and to promote and preserve good health by the provision of Pastoral support and counselling in such parts of the United Kingdom or the world as the trustees deem fit.

# ALL SOULS GATHERING

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### **Achievements and performance**

All Souls Gathering in the year 2022-2023 organised various indoor and outdoor programs in Croydon to reach out to the young community in Croydon within the ages of 11-25 years who are at risk of offending. Our various intervention workshops and activities achieved the overarching aim of providing a safe space for the disadvantaged and the vulnerable young people in Croydon. These activities and other programs we embarked on gained the interest of the incumbent mayor of Croydon, Jason Perry and the cabinet member for security and community safety, Councillor Ola Kolade who visited our workshops on several occasions to share their experiences and listen the concerns of the young people. With the support of the National Lotteries Community Fund, All Souls Gathering has been able to organise various training programs, such as IT workshops, coaching, and county-line programs. Feedback from participants who attended our sessions have expressed suggestions for subsequent programs, which we find very enlightening. These programs aim to equip the young community with the necessary tools and opportunities to listen and be listened to. In addition to the achievements mentioned above, All Souls Gathering also successfully launched a mentoring program in partnership with local schools, parents and community organisations. This program pairs at-risk youth with adult mentors who provide guidance, support, and encouragement. The feedback from both mentors and mentees has been overwhelmingly positive, with many reporting significant improvements in confidence, self-esteem, and overall well-being. Looking ahead to the future, All Souls Gathering plans to expand its reach and impact within the community. We aim to increase the number of workshops and training programs offered to young people, focusing on areas such as mental health, financial literacy, and employability skills. We also plan to collaborate with other local charities and organizations to create a more holistic support network for at-risk youth in Croydon. Furthermore, we are in the process of developing a long-term sustainability plan to ensure the continued success and growth of All Souls Gathering. This plan includes diversifying our funding sources, strengthening partnerships with key stakeholders, and implementing robust monitoring and evaluation systems to measure the impact of our programs.

Overall, we are excited about the future of All Souls Gathering and are committed to making a lasting difference in the lives of disadvantaged and vulnerable young people in Croydon. We are grateful for the ongoing support of our donors, volunteers, and community partners, and look forward to continuing our important work together.

### **Financial review**

The total incoming resources for the year under review has increased by 0.55% to £9,824(2022-£,9770). The Total resources expended increased by 13.72% to £10,672 9,495 (2022 —£9,384) As a result there was a net deficit of £848 compared to net surplus of £386 in previous year.

### **Plans for future periods**

The charity has put in place a five-year development plan with its main focus on the youth and the fight against gang crimes in London and also provides the youth with opportunities that will give them hope and build them up. Members will reach out to the vulnerable and the needy in our community through sharing of various groceries in collaboration with major grocery shops in London The Charity is also looking to host Black History month in October 2023 in Greenwich Borough to enlighten people of all races about Black History and Culture. Also the charity will continue to give charitable support to members of the community.

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2023**

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The trustees' annual report was approved on 23 July 2024 and signed on behalf of the board of trustees by:

Rachel Ayoh Sagoe  
Trustee

# **ALL SOULS GATHERING**

## **Independent Examiner's Report to the Trustees of ALL SOULS GATHERING**

**Year ended 31 March 2023**

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I report on the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

### **Respective responsibilities of trustees and examiner**

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').

### **Basis of independent examiner's report**

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Harry Koranten-FCCA,ACMA  
Independent Examiner

2nd Floor  
6 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

**ALL SOULS GATHERING**  
**Statement of Financial Activities**  
**Year ended 31 March 2023**

		<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	9,824	9,824	9,770
<b>Total income</b>		<u>9,824</u>	<u>9,824</u>	<u>9,770</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>5,6</b>	10,672	10,672	9,384
<b>Total expenditure</b>		<u>10,672</u>	<u>10,672</u>	<u>9,384</u>
<b>Net (expenditure)/income and net movement in funds</b>				
		<u>(848)</u>	<u>(848)</u>	<u>386</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		3,510	3,510	3,124
<b>Total funds carried forward</b>		<u>2,662</u>	<u>2,662</u>	<u>3,510</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**The notes on pages 8 to 13 form part of these financial statements.**

**ALL SOULS GATHERING**  
**Statement of Financial Position**  
**31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	11	751	1,002
<b>Current assets</b>			
Cash at bank and in hand		2,660	2,958
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>749</u>	<u>450</u>
<b>Net current assets</b>		<u>1,911</u>	<u>2,508</u>
<b>Total assets less current liabilities</b>		<u>2,662</u>	<u>3,510</u>
<b>Net assets</b>		<u>2,662</u>	<u>3,510</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>2,662</u>	<u>3,510</u>
<b>Total charity funds</b>	<b>13</b>	<u>2,662</u>	<u>3,510</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 July 2024, and are signed on behalf of the board by:

Rachel Ayoh Sagoe  
Trustee

**The notes on pages 8 to 13 form part of these financial statements.**

# ALL SOULS GATHERING

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CVA Resource Centre, 82 London Road, Croydon, CRO 2TB.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

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

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

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

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

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

#### Resources expended

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

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

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

#### Tangible assets

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

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

#### Depreciation

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

Equipment - 25% reducing balance

#### Impairment of fixed assets

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

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

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

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Tithes and Offering	9,824	9,824	9,770	9,770

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	9,761	9,761	6,827	6,827
Evangelism and Programs	126	126	970	970
Support costs	785	785	1,587	1,587
	<u>10,672</u>	<u>10,672</u>	<u>9,384</u>	<u>9,384</u>

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# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 6. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2023	2022
	£	£	£	£
Charitable activities	9,761	35	9,796	7,630
Evangelism and Programs	126	–	126	970
Governance costs	–	750	750	784
	<u>9,887</u>	<u>785</u>	<u>10,672</u>	<u>9,384</u>

#### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>251</u>	<u>334</u>

#### 8. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>450</u>

#### 9. Staff costs

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 10. Trustee remuneration and expenses

No trustee received remuneration during this period.

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 11. Tangible fixed assets

	<b>Equipment £</b>
<b>Cost</b>	
<b>At 1 April 2022 and 31 March 2023</b>	1,781
<b>Depreciation</b>	
At 1 April 2022	779
Charge for the year	251
<b>At 31 March 2023</b>	<u>1,030</u>
<b>Carrying amount</b>	
<b>At 31 March 2023</b>	<u>751</u>
At 31 March 2022	<u>1,002</u>

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

	<b>2023 £</b>	2022 £
Accruals and deferred income	<u>749</u>	<u>450</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 20 23 £
General funds	<u>3,510</u>	<u>9,824</u>	<u>(10,672)</u>	<u>2,662</u>
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 202 2 £
General funds	<u>3,124</u>	<u>9,770</u>	<u>(9,384)</u>	<u>3,510</u>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	751	751
Current assets	2,660	2,660
Creditors less than 1 year	(749)	(749)
<b>Net assets</b>	<u>2,662</u>	<u>2,662</u>

  

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	1,002	1,002
Current assets	2,958	2,958
Creditors less than 1 year	(450)	(450)
<b>Net assets</b>	<u>3,510</u>	<u>3,510</u>

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# **ALL SOULS GATHERING**

## **Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**

# ALL SOULS GATHERING

## Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes and Offering	9,824	9,770
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>9,824</u>	<u>9,770</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rent	2,590	1,960
Insurance	196	326
Other motor/travel costs	597	71
Legal and professional fees	4,151	450
Telephone	271	126
Other office costs	370	2,830
Depreciation	250	334
Other interest payable and similar charges	1	-
Welfare, Donation and Music	237	2,206
Web Dev, Evangelism and Program and Printing Stationery and Postage	162	85
Hospitality and Catering	1,847	527
Publicity and Advertising	-	469
	<u>10,672</u>	<u>9,384</u>
	<u>          </u>	<u>          </u>
<b>Total expenditure</b>	<u>10,672</u>	<u>9,384</u>
<b>Net (expenditure)/income</b>	<u>(848)</u>	<u>386</u>

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# ALL SOULS GATHERING

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Rent	2,590	1,960
Insurance	196	326
Other motor/travel costs	597	71
Legal and professional fees	3,651	-
Telephone	271	126
Other office costs	370	2,830
Other interest payable and similar charges	1	-
Welfare and Donation	76	433
Music Department	162	85
Hospitality and Catering	1,847	527
Publicity and Advertising	-	469
	<u>9,761</u>	<u>6,827</u>
<b><i>Support costs</i></b>		
Printing, Postage and Stationery	35	803
	<u>35</u>	<u>803</u>
<b>Evangelism and Programs</b>		
<b><i>Activities undertaken directly</i></b>		
Web Development	126	970
	<u>126</u>	<u>970</u>
<b>Governance costs</b>		
Accountancy fees	500	450
Depreciation	250	334
	<u>750</u>	<u>784</u>
	<u>750</u>	<u>784</u>
<b>Expenditure on charitable activities</b>	<u>10,672</u>	<u>9,384</u>

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**ALL SOULS GATHERING**

England & Wales - Charity number 1182189

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1182189**

**ALL SOULS GATHERING**  
**Unaudited Financial Statements**  
**31 March 2022**

# **ALL SOULS GATHERING**

## **Financial Statements**

**Year ended 31 March 2022**

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# **ALL SOULS GATHERING**

## **Trustees' Annual Report**

**Year ended 31 March 2022.**

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

### **Reference and administrative details**

**Registered charity name** ALL SOULS GATHERING

**Charity registration number** 1182189

### **Principal office**

### **The trustees**

Celine Bailly  
Rachel Ayoh Sagoe  
Erica Naabia Dadoo

### **Independent examiner**

Mr Samuel Asare Akwafo FCCA  
S.A.Akwafo & Co.  
Chartered Certified Accountants  
25 Austen Close  
Thamesmead  
London  
SE28 8AY

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2022**

### **Structure, governance and management**

#### Governing document

The Charity was incorporated as a Charitable Incorporated Organisation (CIO-FOUNDATION) on 25 February 2019 and is governed by a constitution. The Charity was previously known as All Souls Gathering London.

This charity organisation is based in the royal borough of Greenwich and operates within England and Wales. The organisation, in collaboration with various stake holders in the country give support to the residence within the community especially the youth, the vulnerable and those in need by organising projects, workshops and other activities to relief poverty , advance education and culture.

#### Recruitment and appointment of new trustees

The Church operates under the leadership, directorship and supervision of a technically elected Board of Trustees. The board of trustee is made up of the chairpersons of the church's administrative board committees who are elected to serve a two year term of office.

### **Organisational structure**

The board of trustees is made up of 3 members who administer the charity. The board is drawn from the chairpersons of the various administrative committees such as finance, welfare and youth development. Whereas the committee members meet regularly during the year, the board of trustees meet twice a year to review and take decisions regarding the running of the church.

### **Induction and training of new trustees**

Elections are conducted in April of the year and the elected trustees are inducted into office in May thereby allowing for a two month transition period. At the beginning of each year the Church organises training and other workshops for new trustees as a way of ensuring that they are aware of their responsibilities and roles as trustees. Additional training is organised throughout of the year as and when the need arises to keep them up to date with new developments.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity has been exposed have been identified as the safeguarding of the assets of the charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure is monitored through the setting of budgets which are compared with actual figures. Regular finance quarterly reports are given to members and the congregations.

### **Objectives and activities**

#### Objective

The Objective of the Charity is to Advance the Christian Faith in the United Kingdom and in the Worldwide for the benefit of the Public through: 1. The holding of Prayer meetings, Lectures, Public celebration of Religious Festivals, producing and or distributing Literature on Christianity to enlighten others about the Christian faith. 2. To relieve Sickness and Financial hardship and to promote and preserve good health by the provision of Pastoral support and counselling in such parts of the United Kingdom or the world as the trustees deem fit.

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2022**

### **Achievements and performance**

All souls gathering organised various indoor Programs and conferences to enlighten people about the Christian faith through which our School of discipleship was established to train and equip selected members for the office of ministry. Six members completed the course and were officially ordained to carry out their work. The Church also in collaboration with Royal Borough of Greenwich organised a very well educated event to educate the youth and the members of the community about black history and culture during the black history month celebration.

The Charity also embarked on various Charitable activities especially during the Covid 19 pandemic. The Charity in collaboration with the National lotteries and Tesco provided palliative support to over 600 various families who were severely affected by the covid 19 pandemic by providing them with groceries and financial support.

The Charity also in collaboration with the National lotteries made massive donations to the residents of Clock house community centre in Woolwich docklands and residents of the Woolwich commons community Centre which provides food and home support to residents whose lives were severely affected by the Covid 19 pandemic. This made a huge impact on the lives of residents who mainly depended on the community centres for food.

The Charity also organised financial and Property investment seminars which gave training to Members and the general public on financial freedom and property investment.

### **Financial review**

The Total Incoming Resources for the year under review has decreased by 67% to £9,770 (2021 - £26,394). This is mainly due none receipt of grants and other Covid-19 funds from the Royal Borough of Greenwich and the National Lottery Fund.

The Total resources expended decreased by 59% to £9,495 (2021 - £23,168), the decrease in spending having been made possible due to covid-19 and relocation of place of worship and loosing of members. As a result there was a net surplus £275 compared to net increase of £3,226 in previous year.

### **Plans for future periods**

The charity has put in place a five-year development plan with its main focus on the youth and the fight against gang crimes in London and also provides the youth with opportunities that will give them hope and build them up. Members will reach out to the vulnerable and the needy in our community through sharing of various groceries in collaboration with major grocery shops in London.

The Charity is also looking to host Black History month in October 2022 in Greenwich Borough to enlighten people of all races about Black History and Culture. Also the charity will continue to give charitable support to members of the community.

# ALL SOULS GATHERING

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 27/9/2022 and signed on behalf of the board of trustees by:



Rachel Ayoh Sagoe  
Trustee

# ALL SOULS GATHERING

## Independent Examiner's Report to the Trustees of ALL SOULS GATHERING

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of ALL SOULS GATHERING ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charity 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Samuel Asare Akwafo FCCA  
Independent Examiner  
Chartered Certified Accountant  
25 Austen Close  
Thamesmead  
London  
SE28 8AY

27/9/2022

**ALL SOULS GATHERING**  
**Statement of Financial Activities**  
**Year ended 31 March 2022**

	Note	Year to 31 Mar 22			Period from
		Unrestricted funds	Restricted funds	Total funds	Year ended 31 March 21
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	9,770	-	9,770	26,394
<b>Total income</b>		9,770	-	9,770	26,394
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	9,384	-	9,495	23,168
<b>Total expenditure</b>		9,384	-	9,495	23,168
<b>Net income/(expenditure) and net movement in funds</b>		386	-	386	3,226
<b>Reconciliation of funds</b>					
Total funds brought forward		3,124	-	3,124	(102)
<b>Total funds carried forward</b>		3,510	-	3,510	3,124

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

**ALL SOULS GATHERING**  
**Statement of Financial Position**

**31 March 2022**

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	11		1002	1,336
<b>Current assets</b>				
Cash at bank and in hand		2,958		2,288
<b>Creditors: amounts falling due within one year</b>				
	12	<u>450</u>		<u>500</u>
<b>Net current assets</b>			<u>2,508</u>	<u>1,788</u>
<b>Total assets less current liabilities</b>			<u>3,510</u>	<u>3,124</u>
<b>Net assets</b>			<u>3,510</u>	<u>3,124</u>
<b>Funds of the charity</b>				
Restricted funds			1,746	1,746
Unrestricted funds			<u>1,764</u>	<u>1,378</u>
<b>Total charity funds</b>	14		<u>3,510</u>	<u>3,124</u>

These financial statements were approved by the board of trustees and authorised for issue on .....September 2022, and are signed on behalf of the board by:



Rachel Ayoh Sagoe  
Trustee

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

# **ALL SOULS GATHERING**

## **Notes to the Financial Statements**

**Year ended 31 March 2022**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Clockhouse Community Centre, Defiance Walk, London, SE18 5QL, United Kingdom.

### **2. Statement of compliance**

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

### **3. Accounting policies**

#### **Basis of preparation**

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

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

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

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### Incoming resources

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

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

#### Resources expended

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

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

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

#### Tangible assets

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

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

#### Depreciation

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

Equipment - 25% reducing balance

#### Impairment of fixed assets

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

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

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

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Tithes and Offerings	9,770	-	9,770

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2022**

**4. Donations and legacies *(continued)***

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Government grant income	-	-	-
<b>Sponsorship</b>			
National Lottery Fund	-	-	-
	<u>9,770</u>	<u>-</u>	<u>9,770</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Tithes and Offerings	11,694	-	11,694
<b>Grants</b>			
Government grant income	-	5,000	5,000
<b>Sponsorship</b>			
National Lottery Fund	9,700	-	9,700
	<u>21,394</u>	<u>5,000</u>	<u>26,394</u>

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	7,630	-	7,630
Evangelism and Programs	970	-	970
Support costs	784	-	784
	<u>9,384</u>	<u>-</u>	<u>9,384</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	10,054	3,254	13,309
Evangelism and Programs	3,690	-	3,690
Support costs	6,170	-	6,169
	<u>19,914</u>	<u>3,254</u>	<u>23,168</u>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2022**

**6. Expenditure on charitable activities by activity type**

	Activities undertaken	Support costs	<b>Total funds</b>	Total fund
	directly		<b>2022</b>	2021
	£	£	£	£
Charitable activities	7,630	-	<b>7,630</b>	18,533
Evangelism and Programs	970	-	<b>970</b>	3,690
Activity type 30	-	334	<b>334</b>	445
Governance costs	-	450	<b>450</b>	500
	<u>8,600</u>	<u>784</u>	<u><b>9,384</b></u>	<u>23,168</u>

**7. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	£	£
Depreciation of tangible fixed assets	<b>334</b>	445

**8. Independent examination fees**

	<b>Year to</b>	Year to
	<b>31 Mar 22</b>	31 Mar 21
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>450</b>	500

**9. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>Year to</b>	Year to
	<b>31 Mar 22</b>	31 Mar 21
	£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**10. Trustee remuneration and expenses**

No trustee received remuneration during this period. A trustee Rachel Ayoh Sagoe, was reimbursed expenses of £970 in respect of design of flyers paid on behalf of the charity.

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2022**

### 11. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2021	1,781	1,781
Additions		
<b>At 31 March 2022</b>	<u>1,781</u>	<u>1,781</u>
<b>Depreciation</b>		
At 1 April 2021	445	445
Charge for the year	334	334
<b>At 31 March 2022</b>	<u>779</u>	<u>779</u>
<b>Carrying amount</b>		
<b>At 31 March 2022</b>	<u>1,002</u>	<u>1,002</u>
At 31 March 2021	<u>1,336</u>	<u>1,336</u>

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

	2022 £	2021 £
Accruals and deferred income	<u>450</u>	<u>500</u>

### 13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>-</u>	<u>5,000</u>

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	<u>1,378</u>	<u>9,770</u>	<u>(9,384)</u>	<u>1,764</u>

  

	At 31 March 202 1 £	Income £	Expenditure £	At 31 March 202 1 £
General funds	<u>(102)</u>	<u>21,394</u>	<u>(19,914)</u>	<u>1,378</u>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	-	-	-	-

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	-	-	-	-

#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,002	-	1,002
Current assets	2,847	-	2,847
Creditors less than 1 year	(450)	-	(450)
<b>Net assets</b>	<u>3,399</u>	<u>1,746</u>	<u>3,399</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	-	1,336	1,336
Current assets	1,878	410	2,288
Creditors less than 1 year	(500)	-	(500)
<b>Net assets</b>	<u>1,378</u>	<u>1,746</u>	<u>3,124</u>

**ALL SOULS GATHERING**

**Management Information**

**Year ended 31 March 2022**

**The following pages do not form part of the financial statements.**

# ALL SOULS GATHERING

## Detailed Statement of Financial Activities

Year ended 31 March 2022

	Year to 31 Mar 22 £	Year to 31 Mar 21 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes and Offerings	9,770	11,694
Government grant income	-	5,000
National Lottery Fund	-	9,700
	<u>9,770</u>	<u>26,394</u>
<b>Total income</b>	<u>9,770</u>	<u>26,394</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rent	1,960	1,320
Insurance	326	251
Other establishment	-	25
Other motor/travel costs	71	203
Legal and professional fees	450	5,165
Telephone	126	1,304
Other office costs	2,830	5,874
Depreciation	334	445
Welfare, Donations, Printing, Stationery and Postage	1,256	3,873
Music Department	65	2,850
Hospitality and Catering	527	1,070
Publicity and Advertising	1,439	788
	<u>9,384</u>	<u>23,168</u>
<b>Total expenditure</b>	<u>9,384</u>	<u>23,168</u>
<b>Net income/(expenditure)</b>	<u>386</u>	<u>3,226</u>

# ALL SOULS GATHERING

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	Year to 31 Mar 22 £	Year to 31 Mar 21 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - rent	1,320	1,320
Direct charitable activity 1 - insurance	251	251
Direct charitable activity 1 - other establishment	-	25
Direct charitable activity 1 - other motor/travel costs	71	203
Direct charitable activity 1 - telephone	126	1,304
Direct charitable activity 1 - other office costs	2,830	5,575
Direct charitable activity 1 - Welfare and Donations	433	2,423
Direct charitable activity 1 - Musician Wages	85	350
Direct charitable activity 1 - Hospitality and Catering	527	1,070
Direct charitable activity 1 - Publicity and Advertising	469	788
	<b>6,827</b>	13,309
<b>Support costs</b>		
Support charitable activity 1 - legal and professional fees	-	4,665
Support charitable activity 1 - other office costs	-	299
Support charitable activity 1 - Printing, Postage and Stationery	803	260
	<b>803</b>	5,224
<b>Evangelism and Programs</b>		
<i>Activities undertaken directly</i>		
Direct charitable activity 2 - Evangelism and Programs	-	1,190
Direct charitable activity 2 - Web development	970	2,500
	<b>970</b>	3,690
<b>Activity type 30</b>		
<b>Support costs</b>		
Depreciation	334	445
<b>Governance costs</b>		
Governance costs - accountancy fees	-	-
Governance costs - legal and other professional fees	450	500
	<b>450</b>	500
<b>Expenditure on charitable activities</b>	<b>9,384</b>	23,168

**ALL SOULS GATHERING**

England & Wales - Charity number 1182189

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# Accounts

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**ALL SOULS GATHERING**

**Unaudited Financial Statements**

**31 March 2021**

**CHARITY REGISTRATION NUMBER: 1182189**

# **ALL SOULS GATHERING**

## **Financial Statements**

**Year ended 31 March 2021**

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Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
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Detailed statement of financial activities	<b>16</b>
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# **ALL SOULS GATHERING**

## **Trustees' Annual Report**

### **Year ended 31 March 2021**

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

#### **Reference and administrative details**

**Registered charity name** ALL SOULS GATHERING

**Charity registration number** 1182189

#### **Principal office**

#### **The trustees**

Celine Bailly  
Rachel Ayoh Sagoe  
Erica Naabia Dodoo

#### **Independent examiner**

Mr Harry Koranteng - FCCA,ACMA  
HP Oslors Ltd  
Chartered Certified Accountants  
2nd Floor  
5 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2021**

#### **Structure, governance and management**

##### Governing document

The Charity was incorporated as a Charitable Incorporated Organisation (CIO-FOUNDATION) on 25 February 2019 and is governed by a constitution. The Charity was previously known as All Souls Gathering London.

This charity organisation is based in the royal borough of Greenwich and operates within England and Wales. The organisation, in collaboration with various stake holders in the country give support to the residence within the community especially the youth, the vulnerable and those in need by organising projects, workshops and other activities to relief poverty, advance education and culture.

##### Recruitment and appointment of new trustees

The Church operates under the leadership, directorship and supervision of a technically elected Board of Trustees. The board of trustee is made up of the chairpersons of the church's administrative board committees who are elected to serve a two-year term of office.

##### Organisational structure

The board of trustees is made up of 3 members who administer the charity. The board is drawn from the chairpersons of the various administrative committees such as finance, welfare and youth development. Whereas the committee members meet regularly during the year, the board of trustees meet twice a year to review and take decisions regarding the running of the church.

##### Induction and training of new trustees

Elections are conducted in April of the year and the elected trustees are inducted into office in May thereby allowing for a two-month transition period. At the beginning of each year the Church organises training and other workshops for new (trustees as a way of ensuring that they are aware of their responsibilities and roles as trustees. Additional training is organised throughout of the year as and when the need arises to keep them up to date with new developments.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity has been exposed have been identified as the safeguarding of the assets of the charity and ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income and expenditure is monitored through the setting of budgets which are compared with actual figures. Regular finance quarterly reports are given to members and the congregations.

#### **Objectives and activities**

##### Objective

The Objective of the Charity is to Advance the Christian Faith in the United Kingdom and in the Worldwide for the benefit of the Public through: 1. The holding of Prayer meetings, Lectures, Public celebration of Religious Festivals, producing and or distributing Literature on Christianity to enlighten others about the Christian faith. 2. To relieve Sickness and Financial hardship and to promote and preserve good health by the provision of Pastoral support and counselling in such parts of the United Kingdom or the world as the trustees deem fit.

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

### **Achievements and performance**

All souls gathering organised various indoor Programs and conferences to enlighten people about the Christian faith through which our School of discipleship was established to train and equip selected members for the office of ministry. Six members completed the course and were officially ordained to carry out their work. The Church also in collaboration with Royal Borough of Greenwich organised a very well educated event to educate the youth and the members of the community about black history and culture during the black history month celebration. The programme dubbed 'BLACK KALEIDOSCOPE' took place throughout the month of October with various speakers speaking on black excellence. The programme which took place both online and with the main events at the clock house community centre saw over 500 participants joining in online and at the venue.

The Charity also embarked on various Charitable activities especially during the Covid 19 pandemic. The Charity in collaboration with the National lotteries and Tesco provided palliative support to over 600 various families who were severely affected by the covid 19 pandemic by providing them with groceries and financial support.

The Charity also in collaboration with the National lotteries made massive donations to the residents of Clock house community centre in Woolwich docklands and residents of the Woolwich commons community Centre which provides food and home support to residents whose lives were severely affected by the Covid 19 pandemic. This made a huge impact on the lives of residents who mainly depended on the community centres for food.

The Charity also organised financial and Property investment seminars which gave training to Members and the general public on financial freedom and property investment.

### **Financial review**

The Total Incoming Resources for the year under review has increased by 74.09% to £26,394 (2020 - £15,161). This is mainly due to the receipt of grants and other Covid-19 funds from the Royal Borough of Greenwich and the National Lottery Fund. The amounts received were £5,000 from Greenwich and £9,700 the Lottery Fund and they accounted for 42% of the total income during the year. Income from tithes and offerings from church members as expected, decreased by 22.87% to £11,194 (2020 - £15,161).

The Total resources expended increased by 71.45% to £23,168 (2020 - £15,362), the increased spending having been made possible through the grants and other covid -19 support received. As a result there was a net surplus of £,3226 compared to a net deficit of £201 in the previous year.

### **Plans for future periods**

The charity has put in place a five-year development plan with its main focus on the youth and the fight against gang crimes in London and also provide the youth with opportunities that will give them hope and build them up. Members will reach out to the vulnerable and the needy in our community through sharing of various groceries in collaboration with major grocery shops in London.

The Charity is also looking to host Black History month in October 2021 in Greenwich Borough to enlighten people of all races about Black History and Culture. Also the charity will continue to give charitable support to members of the community.

# **ALL SOULS GATHERING**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2021**

The trustees' annual report was approved on 22<sup>nd</sup> August, 2021 and signed on behalf of the board of trustees by:

Rachel Ayoh Sagoe  
Trustee

# **ALL SOULS GATHERING**

## **Independent Examiner's Report to the Trustees of ALL SOULS GATHERING**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of ALL SOULS GATHERING ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the charity 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Harry Koranteng - FCCA,ACMA  
Independent Examiner  
Chartered Certified Accountant  
2nd Floor  
5 Greenwich Quay  
Clarence Road  
London  
SE8 3EY

**ALL SOULS GATHERING**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		<b>Year to 31 Mar 21</b>			Period from 25 Feb 19 to 31 Mar 20
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	21,394	5,000	<b>26,394</b>	15,161
<b>Total income</b>		<u>21,394</u>	<u>5,000</u>	<u><b>26,394</b></u>	<u>15,161</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	19,914	3,254	<b>23,168</b>	15,263
<b>Total expenditure</b>		<u>19,914</u>	<u>3,254</u>	<u><b>23,168</b></u>	<u>15,263</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>1,480</u>	<u>1,746</u>	<u><b>3,226</b></u>	<u>(102)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>(102)</u>	<u>-</u>	<u><b>(102)</b></u>	<u>-</u>
<b>Total funds carried forward</b>		<u>1,378</u>	<u>1,746</u>	<u><b>3,124</b></u>	<u>(102)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

**ALL SOULS GATHERING**  
**Statement of Financial Position**  
**31 March 2021**

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	11		1,336	-
<b>Current assets</b>				
Cash at bank and in hand		2,288		398
<b>Creditors: amounts falling due within one year</b>	12	<u>500</u>		<u>500</u>
<b>Net current assets</b>			<u>1,788</u>	<u>(102)</u>
<b>Total assets less current liabilities</b>			<u>3,124</u>	<u>(102)</u>
<b>Net assets</b>			<u>3,124</u>	<u>(102)</u>
<b>Funds of the charity</b>				
Restricted funds			1,746	-
Unrestricted funds			<u>1,378</u>	<u>(102)</u>
<b>Total charity funds</b>	14		<u>3,124</u>	<u>(102)</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Rachel Ayoh Sagoe  
Trustee

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

# **ALL SOULS GATHERING**

## **Notes to the Financial Statements**

### **Year ended 31 March 2021**

#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Clock house Community Centre, Defiance Walk, London, SE18 5QL, United Kingdom.

#### **2. Statement of compliance**

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

#### **3. Accounting policies**

##### **Basis of preparation**

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

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

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

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

Equipment - 25% reducing balance

##### Impairment of fixed assets

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

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

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

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Tithes and Offerings	11,694	-	11,694

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
Government grant income	–	5,000	<b>5,000</b>
<b>Sponsorship</b>			
National Lottery Fund	9,700	–	<b>9,700</b>
	<u>21,394</u>	<u>5,000</u>	<b><u>26,394</u></b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Tithes and Offerings	15,161	–	15,161
<b>Grants</b>			
Government grant income	–	–	–
<b>Sponsorship</b>			
National Lottery Fund	–	–	–
	<u>15,161</u>	<u>–</u>	<b><u>15,161</u></b>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	10,054	3,254	<b>13,309</b>
Evangelism and Programs	3,690	–	<b>3,690</b>
Support costs	6,170	–	<b>6,169</b>
	<u>19,914</u>	<u>3,254</u>	<b><u>23,168</u></b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	12,911	–	12,911
Evangelism and Programs	1,138	–	1,138
Support costs	1,214	–	1,214
	<u>15,263</u>	<u>–</u>	<b><u>15,263</u></b>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activities	13,309	5,224	<b>18,533</b>	13,624
Evangelism and Programs	3,690	-	<b>3,690</b>	1,138
Activity type 30	-	445	<b>445</b>	-
Governance costs	-	500	<b>500</b>	501
	<u>16,999</u>	<u>6,169</u>	<u><b>23,168</b></u>	<u>15,263</u>

#### 7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>445</u>	<u>-</u>

#### 8. Independent examination fees

	Year to 31 Mar 21	Period from 25 Feb 19 to 31 Mar 20
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>600</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 21	Period from 25 Feb 19 to 31 Mar 20
	£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 10. Trustee remuneration and expenses

No trustee received remuneration during this period. A trustee Rachel Ayoh Sagoe, was reimbursed expenses of £260 in respect of design of flyers paid on behalf of the charity.

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 11. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2020	-	-
Additions	1,781	<b>1,781</b>
<b>At 31 March 2021</b>	<u>1,781</u>	<u><b>1,781</b></u>
<b>Depreciation</b>		
At 1 April 2020	-	-
Charge for the year	445	<b>445</b>
<b>At 31 March 2021</b>	<u>445</u>	<u><b>445</b></u>
<b>Carrying amount</b>		
<b>At 31 March 2021</b>	<u>1,336</u>	<u><b>1,336</b></u>
At 31 March 2020	<u>-</u>	<u>-</u>

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

	2021 £	2020 £
Accruals and deferred income	<u>500</u>	<u>500</u>

#### 13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>5,000</u>	<u>-</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	(102)	<u>21,394</u>	<u>(19,914)</u>	<u><b>1,378</b></u>
	At 25 February 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	<u>-</u>	<u>15,161</u>	<u>(15,263)</u>	<u>(102)</u>

# ALL SOULS GATHERING

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
Restricted Fund 1 - desc in a/cs	£ -	5,000	(3,254)	£ 1,746
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

  

	At 25 February 2019	Income £	Expenditure £	At 31 March 2020
Restricted Fund 1 - desc in a/cs	£ -	-	-	£ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	-	1,336	1,336
Current assets	1,878	410	2,288
Creditors less than 1 year	(500)	-	(500)
<b>Net assets</b>	<u>1,378</u>	<u>1,746</u>	<u>3,124</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	-	-	-
Current assets	399	-	399
Creditors less than 1 year	(600)	-	(600)
<b>Net assets</b>	<u>(201)</u>	<u>-</u>	<u>(201)</u>

# **ALL SOULS GATHERING**

**Management Information**

**Year ended 31 March 2021**

**The following pages do not form part of the financial statements.**

# ALL SOULS GATHERING

## Detailed Statement of Financial Activities

Year ended 31 March 2021

	Year to 31 Mar 21 £	Period from 25 Feb 19 to 31 Mar 20 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes and Offerings	11,694	15,161
Government grant income	5,000	-
National Lottery Fund	9,700	-
	<u>26,394</u>	<u>15,161</u>
<b>Total income</b>	<u>26,394</u>	<u>15,161</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rent	1,320	7,750
Insurance	251	-
Other establishment	25	-
Other motor/travel costs	203	241
Legal and professional fees	5,165	501
Telephone	1,304	-
Other office costs	5,874	108
Depreciation	445	-
Welfare, Donations, Printing, Stationery and Postage	3,873	2,213
Music Department	2,850	3,952
Hospitality and Catering	1,070	100
Publicity and Advertising	788	398
	<u>23,168</u>	<u>15,263</u>
<b>Total expenditure</b>	<u>23,168</u>	<u>15,263</u>
<b>Net income/(expenditure)</b>	<u>3,226</u>	<u>(102)</u>

# ALL SOULS GATHERING

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	Year to 31 Mar 21 £	Period from 25 Feb 19 to 31 Mar 20 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity 1 - rent	1,320	7,750
Direct charitable activity 1 - insurance	251	-
Direct charitable activity 1 - other establishment	25	-
Direct charitable activity 1 - other motor/travel costs	203	241
Direct charitable activity 1 - telephone	1,304	-
Direct charitable activity 1 - other office costs	5,575	-
Direct charitable activity 1 - Welfare and Donations	2,423	470
Direct charitable activity 1 - Musician Wages	350	3,952
Direct charitable activity 1 - Hospitality and Catering	1,070	100
Direct charitable activity 1 - Publicity and Advertising	788	398
	<u>13,309</u>	<u>12,911</u>
<b>Support costs</b>		
Support charitable activity 1 - legal and professional fees	4,665	-
Support charitable activity 1 - other office costs	299	108
Support charitable activity 1 - Printing, Postage and Stationery	260	605
	<u>5,224</u>	<u>713</u>
<b>Evangelism and Programs</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity 2 - Evangelism and Programs	1,190	1,138
Direct charitable activity 2 - Web development	2,500	-
	<u>3,690</u>	<u>1,138</u>
<b>Activity type 30</b>		
<b>Support costs</b>		
Depreciation	445	-
<b>Governance costs</b>		
Governance costs - accountancy fees	-	501
Governance costs - legal and other professional fees	500	-
	<u>500</u>	<u>501</u>
<b>Expenditure on charitable activities</b>	<u>23,168</u>	<u>15,263</u>