

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

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 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

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 to 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-£9,770). 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

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

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

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	9,824	9,824	9,770
Total income		<u>9,824</u>	<u>9,824</u>	<u>9,770</u>
Expenditure				
Expenditure on charitable activities	5,6	10,672	10,672	9,384
Total expenditure		<u>10,672</u>	<u>10,672</u>	<u>9,384</u>
Net (expenditure)/income and net movement in funds		<u>(848)</u>	<u>(848)</u>	<u>386</u>
Reconciliation of funds				
Total funds brought forward		3,510	3,510	3,124
Total funds carried forward		<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 £
Fixed assets			
Tangible fixed assets	11	751	1,002
Current assets			
Cash at bank and in hand		2,660	2,958
Creditors: amounts falling due within one year	12	749	450
Net current assets		1,911	2,508
Total assets less current liabilities		2,662	3,510
Net assets		2,662	3,510
Funds of the charity			
Unrestricted funds		2,662	3,510
Total charity funds	13	2,662	3,510

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

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

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

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 £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Tithes and Offering	9,824	9,824	9,770	9,770

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	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>

ALL SOULS GATHERING

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 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 No.	2022 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

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

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	749	450

13. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	3,124	9,770	(9,384)	3,510

ALL SOULS GATHERING

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Analysis of net assets between funds

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

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,002	1,002
Current assets	2,958	2,958
Creditors less than 1 year	(450)	(450)
Net assets	<u>3,510</u>	<u>3,510</u>

ALL SOULS GATHERING

Management Information

Year ended 31 March 2023

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

ALL SOULS GATHERING

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Tithes and Offering	9,824	9,770
	<u> </u>	<u> </u>
Total income	<u>9,824</u>	<u>9,770</u>
 Expenditure		
Expenditure on charitable activities		
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>
Total expenditure	<u>10,672</u>	<u>9,384</u>
	<u> </u>	<u> </u>
Net (expenditure)/income	<u>(848)</u>	<u>386</u>

ALL SOULS GATHERING

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
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>
<i>Support costs</i>		
Printing, Postage and Stationery	35	803
	<u>35</u>	<u>803</u>
Evangelism and Programs		
<i>Activities undertaken directly</i>		
Web Development	126	970
	<u>126</u>	<u>970</u>
Governance costs		
Accountancy fees	500	450
Depreciation	250	334
	<u>750</u>	<u>784</u>
	<u>750</u>	<u>784</u>
Expenditure on charitable activities	<u>10,672</u>	<u>9,384</u>