

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

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

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 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

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

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

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	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,549	67,867	70,416	34,881
Total income		<u>2,549</u>	<u>67,867</u>	<u>70,416</u>	<u>34,881</u>
Expenditure					
Expenditure on charitable activities	5,6	2,333	38,398	40,731	28,908
Total expenditure		<u>2,333</u>	<u>38,398</u>	<u>40,731</u>	<u>28,908</u>
		—	—	—	—
Net income and net movement in funds		<u>216</u>	<u>29,469</u>	<u>29,685</u>	<u>5,973</u>
Reconciliation of funds					
Total funds brought forward		3,500	5,135	8,635	2,662
Total funds carried forward		<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 £
Fixed assets			
Tangible fixed assets	11	723	963
Current assets			
Cash at bank and in hand		39,747	9,621
Creditors: amounts falling due within one year	12	2,150	1,949
Net current assets		37,597	7,672
Total assets less current liabilities		38,320	8,635
Net assets		38,320	8,635
Funds of the charity			
Restricted funds		34,604	5,135
Unrestricted funds		3,716	3,500
Total charity funds	13	38,320	8,635

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

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

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

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 £
Donations			
Tithes and Offering	2,549	–	2,549
Grants			
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>

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 £
Donations			
Tithes and Offering	2,361	–	2,361
Grants			
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	<u>1,500</u>	<u>–</u>	<u>1,499</u>
	<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	<u>1,506</u>	<u>497</u>	<u>2,001</u>
	<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

	2025	2024
	£	£
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:

	2025	2024
	£	£
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:

	2025	2024
	No.	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

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

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
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>
Net assets	<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>
Net assets	<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

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

ALL SOULS GATHERING

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
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>
Total income	<u>70,416</u>	<u>34,881</u>
Expenditure		
Expenditure on charitable activities		
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>
Total expenditure	<u>40,731</u>	<u>28,908</u>
Net income	<u>29,685</u>	<u>5,973</u>

ALL SOULS GATHERING

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
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>
Support costs		
Printing, Postage and Stationery	58	481
	<u>58</u>	<u>481</u>
Evangelism and Programs		
Activities undertaken directly		
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>
Governance costs		
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>
Expenditure on charitable activities	<u>40,731</u>	<u>28,908</u>