

Registered Charity Number :- 1192049

CHRIST HEART CHURCH INTERNATIONAL

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31-Jul-25

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Structure, Governance & Management

Christ Heart Church (CHC) International is registered with the Charity Commission in England and Wales; Charity Number 1192049.

During the year, the Trustees formally met twice to discuss the progress of the church and to plan for the next year.

CHC has Management Team that is responsible for the coordination and implementation of all policies and activities of the Church which consist of;

Secretary: Mr Emmanuel Kusi (Trustee)

Chair: Rev Ebenezer Adibuer Puplampu

Treasurer: Ms Jennifer Gilbert (Trustee)

Vice Chair: Mrs Trudy Atswei Puplampu (Trustee)

Recruitment and Induction of Trustees

The current trustee board are open to further recruitment of additional members to enhance, broaden and increase the skill set to support the running of the Church and advance the vision.

Trustees will be appointed on their Christian beliefs, character, and commitment to the vision of CHC. On recruitment of new trustees, the whole trustee board will complete an updated Skills Audit to ensure that areas of need are covered or highlighted. This audit will help us identify growth and development within the existing board to fill those gaps for the smooth running of the Church.

Aims, Objectives & Values

The object of CHC is:

- To advance the Christian faith in accordance with the Statement of Faith,
- The provision of a place of Christian witness by providing a place for Christians to meet Christians

The aims of CHC are:

- To promote community service, evangelise and share the Christian faith and values and to preach the Gospel of Jesus
- To cultivate an inclusive and open place where people are accepted whatever their story
- To feed and sustain wonderings about God with food, drink, relationship, creativity and prayer
- To provide a place of refuge and relationship, especially for those with need or vulnerability
- To work alongside local churches, community groups and schools to encourage open conversation and exploration of faith
- To serve high quality and responsibly sourced food and drinks and exemplify sustainable and ethical business practices

Jesus Focussed: In a world of independence, competition and distractions, we try and keep Jesus' teachings and actions at the heart of what we do. He calls us to love one another and often did this through conversations over food. Here at CHC, we welcome people to come and share the Christian faith with us and also do provide food to people in need and sometimes provide refreshments after church services.

Everybody Welcome: No matter what background, race, gender, age, ability or political leaning, everybody is welcomed to fellowship with us. There is beauty in celebrating diversity of people and culture and we do have culture and diversity services to celebrate diversity of culture and people.

At CHC we welcome people who want to listen to the Gospel of Jesus to transform their lives through the teachings of the Bible. We will strive to reach out to those in our community who may find it difficult to come in.

Always Searching: We want questions to be asked, opinions to be challenged and for the search for truth to be an exciting and guided experience.

We will always welcome conversation, offer prayer, support, and point to other help as necessary. We do not presume to have all the answers. We hope local churches, community groups and

Generous Giving: CHC only exists through generous giving. We believe in finding unmet need; doing more than the minimum; in putting the last, first. During Sunday Services our church members give offerings which we use to run the church. Our daily activities are run by volunteers, church members, trustees and supporters who help with their time, skills, resources, encouragement and prayers. We look for creative ways to give generously to our guests and to other organisations and projects.

Achievements & Performance

Prayer Team

We have a prayer team that coordinates our Prayer and Bible Studies meetings on Fridays (virtual) and Sundays (virtual and face to face). They intercede and pray for people who may need prayers for various reasons.

Communications Team

During 2021 and beyond, there have been regular communications with church members via face to face church meetings and on zoom meetings. We also have a whatsapp group where information is shared with all church members. These platforms helps us to communicate with our members and to preach the Gospel of Jesus to our members.

Programmes

We have organised recreational activities for instance; walks and jogging this year. We have also been on evangelism missions this year.

We currently meet at a school on Sundays (Beecroft Academy School) for services.

We carried out child protection seminars to educate our members and the community on how to safeguard their children and young people

Public Benefit

The Trustees confirm that they have complied with Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Risk Review

During the year, Trustees reviewed significant risks relating to the charity, with a focus on ensuring new processes and communication materials complied with new GDPR legislation.

No safeguarding or serious incidents occurred during the financial year.



Approved by the trustees
Secretary: Mr Emmanuel Kusi

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 July 2025**

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	33,968.79	33,969	18,797.88
Total		33,968.79	33,969	18,797.88
Expenditure on:				
Charitable activities	3	16,803.63	16,803.63	1,337.33
Support Cost	4	5,684.60	5,684.60	5,065.11
Governance Cost	6	500.00	500.00	500.00
Total		22,988.23	22,988.23	6,902.44
Net income/(expenditure)		10,980.56	10,981	11,895.44
Net movement in funds		10,980.56	10,980.56	11,895.44
Reconciliation of funds:				
Total funds brought forward		12,482.30	12,482.30	586.86
Total funds carried forward		23,462.86	23,462.86	12,482.30

**BALANCE SHEET
FOR THE YEAR ENDED 31 July 2025**

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	7	3,146.31	3,146.31	5,083.75
Total fixed assets		3,146.31	3,146.31	5,083.75
Current assets				
	8	20,816.55	20,816.55	21,422.75
Total current assets		20,816.55	20,816.55	21,422.75
Creditors: amounts falling due within one year	9	500.00	500.00	14,024.20
Net current assets/(liabilities)		20,316.55	20,316.55	7,398.55
Total assets less current liabilities		23,462.86	23,462.86	12,482.30
Creditors: amounts falling due after one year	10	0.00	0.00	0.00
Total net assets or liabilities		23,462.86	23,462.86	12,482.30
Funds of the Charity				
Unrestricted funds	11	23,462.86	23,462.86	12,482.30
Restricted income funds		-	-	-
Endowment funds		-	-	-
Total funds		23,462.86	23,462.86	12,482.30

0.00

The financial statements were approved by the Board on 31-May-2026 and signed on its behalf by:



Ms Jennifer Gilbert
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met

All income is accounted for gross, before deducting any related fees or costs.

Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Building	100 Year Straight Line
Plant and machinery	20%
Motor vehicles	25%
Furniture and Fittings	20%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2 Income from Donations and Legacies

Analysis	Unrestrict ed funds	Restricted income funds	Endowment funds	Total funds 2025	Total funds 2024
	£	£	£	£	£
Income-General Offering	33,968.79	-	-	33,968.79	18,797.88
	33,968.79	-	-	33,968.79	18,797.88

3 Expenditure on Charitable Activities (Direct Spending)

Analysis	Total funds 2025	Total funds 2024
	£	£
Honorarium	1,400.00	0
Donation , Support and Benevolence	1,999.00	-
Birthday, Milestones and Appreciation	0	0
Training and Ministerial Seminar	0	0
Church Consumables -Oil, Mantle, Communion etc	0	0
Event, Special Occasion and Decoration	12,949.86	1,337.33
General Refreshment	0	0
Mission, Crusade and Evangelism	0	0
Departmental Expenses-Men, Women, Victoryland, Youth	0	0
Departmental Expenses-Music, Intercessory, Protocol , Priesthood	454.77	0
Other Departmental Expenses	0	0
	16,803.63	1,337.33

4 Expenditure on Support Cost

	Total funds 2025	Total funds 2024
	£	£
Gross wages and salaries	0	0
Employer NI	0	0
Employer Pension	0	0
Support Life and Health insurance	0	0
General Subsistence and Travel	0	0
Rent - Operating Lease	0	0
Rent-Hall Hire	3,044.00	2,642.00
Mortgage Payment	0	0
Light, Heat and Power	0	0
Cleaning, Water, Rate and Waste	0	0
Premises Repairs, Renewals and Maintenance	0	0
Telephone, Fax and Internet	203.16	202.67
Print, Postage and Stationery	-	283.00
Hire of Equipment and Repairs	0	0
Health and Safety Expenses	0	0
Advertising and Media	-	-
Building , Contents and Public Liability Insurance	0	0
Other Insurance	-	-
Printing, Publications and Flyers	0	0
Motor Repairs and Expenses	0	0
Other Office Expenses	0	0
Other Administrative Expenses	500.00	0
Licence and Subscriptions	0	0
Sundry Expenses	0	0
Depreciation Charge for the Year - Freehold Land & Buildings	0	0
Depreciation Charge for the Year - Plant & Machinery	0	0
Depreciation Charge for the Year - Motor Vehicles	0	0
Depreciation Charge for the Year - Commercial Vehicles	0	0
Depreciation Charge for the Year - Fixtures & Fittings	1,033.00	1,033.00
Depreciation Charge for the Year - Computer Equipment	904.44	904.44
	5,684.60	5,065.11

6 Governance Cost

Analysis	Total funds 2025 £	Total funds 2024 £
Accountants fees	500.00	500.00
Auditors fees	0	0
Bank Charges (HSBC)	0	0
Legal and Other Professional Fees	0	0
	500.00	500.00

7 Tangible Fixed Assets

7.1 Cost or valuation

	Freehold Land & £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £
At 01 August 2024	0.00	4,522.19	0.00	5,165.00
Additions	-	0	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 July 2025	0.00	4,522.19	0.00	5,165.00

7.2 Amortisation and impairments

	Freehold Land & £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £
At 01 August 2024	0.00	1,504.44	0.00	3,099.00
Additions	0.00	904.44	-	1,033.00
Disposals	0	-	-	-
Revaluations	0	-	-	-
Transfers	0	-	-	-
At 31 July 2025	0.00	2,408.88	0.00	4,132.00

7.3 Net book value

	Freehold Land & £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £
At 01 August 2024	0.00	3,017.75	0.00	2,066.00
At 31 July 2025	0.00	2,113.31	0.00	1,033.00
	0	3017.752	0	2066

8 Current Assets	Total funds 2025	Total funds 2024
	£	£
Short term deposits	0	0
Cash at bank and on hand	20,816.55	21,422.75
Other debtors (Gift Aid)	0	0
Prepayments & accrued income	0	0
	<u>20,816.55</u>	<u>21,422.75</u>

9 Creditors: Amounts falling due within one year	Total funds 2025	Total funds 2024
	£	£
Other creditors	-	13,524.20
Other liabilities	500.00	500.00
	0	0
	<u>500.00</u>	<u>14,024.20</u>

10 Creditors: Amounts falling due after one year	Total funds 2025	Total funds 2024
	£	£
Bank loans and overdrafts	0	0
	<u>0.00</u>	<u>0.00</u>

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted General Funds	12,482.30	33,968.79	-22,988.23			23,462.86
Total	<u>12,482.30</u>	<u>33,968.79</u>	<u>-22,988.23</u>	<u>0.00</u>	<u>0.00</u>	<u>23,462.86</u>

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	586.86	18,797.88	-6,902.44		0	12,482.30
	<u>586.86</u>	<u>18,797.88</u>	<u>-6,902.44</u>	<u>0.00</u>	<u>0.00</u>	<u>12,482.30</u>