

JESUSCINA FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Tree Accountancy Limited
Chartered Certified Accountants
3rd Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

JESUSCINA FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mrs Harriet Nyarkoa Apau
Trustees	Ms Harriet Nyarkoa Apau Ms Jospehine Obeng Ms Regina Opoku Ms Nana Ama Akowuah-Addo
Charity number	1193165
Registered office	35 Harrington Street Gorton Manchester M18 8UQ
Independent examiner	Tree Accountancy Limited Chartered Certified Accountants 3rd Floor, Eastgate Castle Street Castlefield M3 4LZ
Bankers	Metro Bank One Southampton Row London WC1B 5HA Zempler Bank Cottons Centre Cottons Lane London SE1 2QG

JESUSCINA FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

JESUSCINA FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objectives for the year

It was the aim of the charity to ;

- Seek for more funding to sponsor our work
- To keep on providing services to the community
- To solicit for more support in terms of food donation to help keep us in operation.
- Organise cooking sessions where dieticians will take us through healthy cooking practises.
- To build more network in the community thereby connecting and working with other organisations with the aim of supporting people in the community in the best way possible.
- To conduct ourselves and activities in dignity and in respect to each other.

The activities the foundation engaged in included,

- English Language Classes
- Translation services
- Community Hub operation on a weekly basis
- Providing NHS health checks at the food bank venue
- Community grocery operation on a weekly basis
- Sign posting people to the appropriate department where necessary

Public benefit

The relief of needs for migrants in the UK who need help settling and building their lives in the UK and other people at social disadvantage who need support. By providing education, training and support, advice and counselling.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The foundation operated the community fridge/hub to help provide food to beneficiaries on a weekly basis.

We provided translation services to migrants not from English speaking countries and has English as a communication barrier either in person or on phone. We also organised series of open lectures on zoom where professionals were invited to talk to us on pertinent issues. We managed to secure more food donation support from local stores to help keep us in operation. The foundation will need the continues support of both funders, voluntary donors and volunteers to continue serving the community in the best way possible.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

JESUSCINA FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The main source of income for the foundation is through application of funds from potential funders which were;

- Charitable Income
- Manchester City Council Grants
- The Neighbourly Foundation Fund
- Groundwork UK Fund
- Arnold Clark
- Community Food Hub Fund
- Individual voluntary donors

Coop Belle Vue Academy still supporting us by hosting our food bank in the school premises. The main expenditure of the foundation remains making food and toiletry shopping to top up with the collection from the stores to stock the community fridge, transportation cost, insurance, DBS renewal purchases of logistics for the day to day running of our services and volunteer expenses. The foundation as at now do not have any permanent/part-time paid staff or trustee. We are all purely volunteers.

Organisational structure

The final decisions for the charity lay with the trustees. Any major decisions, such as charitable activities, financial, legal are decided with the trustees meetings.

Induction and training of trustees

During the reporting period the trustees were kept up to date as to their obligations with references to the Charity Commission guidance on public benefit. No new trustees were appointed during the year.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

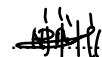
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JESUSCINA FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

• The trustees' report was approved by the Board of Trustees.



Ms Harriet Nyarkoa Apau

Trustees

Date: **26/08/2025**

JESUSCINA FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JESUSCINA FOUNDATION

I report to the trustees on my examination of the financial statements of Jesuscina Foundation (the charity) for the year ended 31 December 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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Nicholas Ian Hynes

Tree Accountancy Limited

Chartered Certified Accountants

3rd Floor, Eastgate

Castle Street

Castlefield

M3 4LZ

Date: ..26/08/2025..

-

JESUSCINA FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	55,764	17,413
Charitable activities	3	5,950	2,839
Total income		61,714	20,252
 Expenditure on:			
Charitable activities	4	58,880	21,014
Total expenditure		58,880	21,014
Net income/(expenditure) and movement in funds		2,834	(762)
 Reconciliation of funds:			
Fund balances at 1 January 2024		1,094	1,856
Fund balances at 31 December 2024		3,928	1,094

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

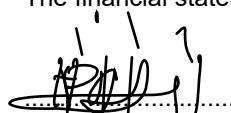
JESUSCINA FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		4,408		1,094	
Creditors: amounts falling due within one year	7	<u>(480)</u>		<u>-</u>	
Net current assets			<u>3,928</u>		<u>1,094</u>
The funds of the charity					
Unrestricted funds	8		<u>3,928</u>		<u>1,094</u>
			<u>3,928</u>		<u>1,094</u>

The financial statements were approved by the trustees on 26/08/2025


.....
Ms Harriet Nyarkoa Apau
Trustees

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Jesuscina Foundation is a charity based in England and Wales. The registered office is 35 Harrington Street, Gorton, Manchester M18 8UQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	55,764	17,413

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants		
Performance related grants	5,950	2,839

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Travel	4,579	4,622
Stock	38,115	4,174
Food	3,589	7,771
Bank Charges	10	323
Rates	-	276
Insurance	191	184
Computer	156	144
Donations	5,752	3,520
Marketing	2,933	-
Legal Fees	30	-
Storage	2,895	-
Postage	150	-
Accountancy - Independent Review	480	-
	58,880	21,014
Analysis by fund		
Unrestricted funds	58,880	21,014

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	480	-

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	1,094	61,714	(58,880)	3,928
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	1,856	20,252	(21,014)	1,094

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Trustees	Ms Harriet Nyarkoa Apau Ms Jospehine Obeng Ms Regina Opoku Ms Nana Ama Akowuah-Addo
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CONTENTS

	Page
Trustees' report	1 - 3
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JESUSCINA FOUNDATION

TRUSTEES' REPORT

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

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Objectives and activities

Objectives for the year

It was the aim of the charity to ;

- Seek for more funding to sponsor our work
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JESUSCINA FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The main source of income for the foundation is through application of funds from potential funders which were;

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- Manchester City Council Grants
- The Neighbourly Foundation Fund
- Groundwork UK Fund
- Arnold Clark
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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JESUSCINA FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

• The trustees' report was approved by the Board of Trustees.



Ms Harriet Nyarkoa Apau

Trustees

Date: **26/08/2025**

JESUSCINA FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JESUSCINA FOUNDATION

I report to the trustees on my examination of the financial statements of Jesuscina Foundation (the charity) for the year ended 31 December 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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Nicholas Ian Hynes

Tree Accountancy Limited

Chartered Certified Accountants

3rd Floor, Eastgate

Castle Street

Castlefield

M3 4LZ

Date: ..26/08/2025..

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JESUSCINA FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	55,764	17,413
Charitable activities	3	5,950	2,839
Total income		61,714	20,252
 Expenditure on:			
Charitable activities	4	58,880	21,014
Total expenditure		58,880	21,014
Net income/(expenditure) and movement in funds		2,834	(762)
 Reconciliation of funds:			
Fund balances at 1 January 2024		1,094	1,856
Fund balances at 31 December 2024		3,928	1,094

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

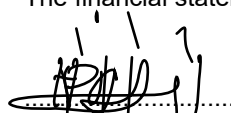
JESUSCINA FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		4,408		1,094	
Creditors: amounts falling due within one year	7	<u>(480)</u>		<u>-</u>	
Net current assets			<u>3,928</u>		<u>1,094</u>
The funds of the charity					
Unrestricted funds	8		<u>3,928</u>		<u>1,094</u>
			<u>3,928</u>		<u>1,094</u>

The financial statements were approved by the trustees on 26/08/2025


.....
Ms Harriet Nyarkoa Apau
Trustees

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Jesuscina Foundation is a charity based in England and Wales. The registered office is 35 Harrington Street, Gorton, Manchester M18 8UQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	55,764	17,413

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants		
Performance related grants	5,950	2,839

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Travel	4,579	4,622
Stock	38,115	4,174
Food	3,589	7,771
Bank Charges	10	323
Rates	-	276
Insurance	191	184
Computer	156	144
Donations	5,752	3,520
Marketing	2,933	-
Legal Fees	30	-
Storage	2,895	-
Postage	150	-
Accountancy - Independent Review	480	-
	58,880	21,014
Analysis by fund		
Unrestricted funds	58,880	21,014

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	480	-

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	1,094	61,714	(58,880)	3,928
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	1,856	20,252	(21,014)	1,094

Ms. Harriet Nyarkoa
Jesuscina Foundation
35 Harrington Street
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M18 8UQ

Tree Accountancy Limited
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Castlefield
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M3 4LZ

Dear Sirs

For the year ended 31/12/2024

The above accounts have been considered and approved at a duly convened meeting of the board of directors at which the attention of the board was drawn to their responsibilities in connection with the accounts.

As directors of the above company, we acknowledge we are responsible for preparing financial statements for each financial year which give a true and fair view and have been prepared in accordance with the 2006 Companies Act, for that period. In preparing those financial statements, we are required to:

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

We are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company. We are also responsible for safe guarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The undersigned were authorised to sign the balance sheet on behalf of the board and to give to you the following assurances;

1. Going Concern

The considered view of the directors is that, after due consideration, there is a reasonable expectation that the company has adequate resources to continue operations for the foreseeable future. For this reason the directors continue to adopt the going concern basis in preparing the financial statements for the period.

The directors have reached this conclusion having regard to the circumstances which they consider may occur during a period of at least 12 months from the date of approving the accounts and in the light of relevant considerations.

2. Assets

- (a) No item properly chargeable to revenue is included.
- (b) All tangible assets of the company, wherever situated, are included.
- (c) Except as disclosed, all assets were free from any charge.
- (d) Fixed assets are stated net of depreciation calculated in accordance with the company's stated accounting policies at rates which are, in our opinion, adequate to reduce the net book amount of each asset to its estimated residual value by the end of its probable useful life in the company's business.
- (e) All other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated. In particular adequate provision has been made against debts which are, or may become, irrecoverable.

3. Liabilities

- (a) All known liabilities of the company at the above date are included in the balance sheet.
- (b) All known contingent liabilities of the company at the above date have been disclosed to you. Adequate provision has been made for any contingent liabilities likely to rank.
- (c) All commitments of the company of a material amount, whether of a capital or revenue nature, have been disclosed to you and adequate provision has been made for the loss expected to result therefrom.

4. Profit and Loss Account

Except as already disclosed to you the results for the year were not materially affected by:

- (a) Transactions of a sort not usually undertaken by the company.
- (b) Exceptional or extraordinary items or circumstances.
- (c) Charges or credits relating to prior periods.
- (d) Any change in the basis of accounting.

5. Shortage or irregularities

No shortage or irregularity of a material amount that has not been disclosed to you was discovered during the period.

6. Finance

There is no reason to believe that the financial resources of the company are likely to prove inadequate to enable the company to continue to trade for at least one year from the date of this letter.

7. Events subsequent to the balance sheet date

Since the above date no events have occurred or discovery made which has not been disclosed to you which although properly excluded from the accounts might be of such importance that it should be disclosed to the shareholders.

8. Related party transactions

We confirm that there were no transactions with related parties of the company or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements under Financial Reporting Standard 102 other than those detailed in the notes to the financial statements.

We confirm that the name of the party controlling the company (and if different that of the ultimate controlling party) together with details of the related party relationship are adequately disclosed in the notes to the financial statements.

The directors confirm that to the best of our knowledge and belief, neither we nor anybody connected with ourselves, nor any family members, nor any members of our household, nor any partnership, company, trust or other entity in which we, or any of my family members, or any members of my household, have a controlling interest; had an interest in any transaction or arrangement made or entered into by the company during the period except for those already notified to you.

9. Laws and regulations

The directors are not aware of any breaches of laws and regulations that they consider are central to the operation of the company other than those disclosed in the notes to the accounts.

Yours faithfully



MS A - CHAIR



DATED