

JESUSCINA FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Aperx Consultants and Accountants Ltd
Chartered Certified Accountants
10 Bilton Dale
Cottingham
East Riding of Yorkshire

Hu16 5DB
JESUSCINA FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mrs Harriet Nyarkoa Apau
Trustees	Ms Harriet Nyarkoa Apau Ms Josephine Obeng Ms Regina Opoku Ms Nana Ama Akowuah-Addo
Charity number	1193165
Registered office	35 Harrington Street Gorton Manchester M18 8UQ
Independent examiner	Aperx Consultants and Accountants Ltd Chartered Certified Accountants 10 Bilton Dale Cottingham East Riding of Yorkshire HU16 5DB
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 2025*

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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 2025*

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
- New Look Fund
- National Lottery Community Fund
- Small Wood Grant
- 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:

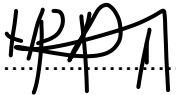
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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.

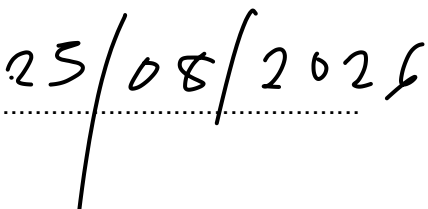
JESUSCINA FOUNDATION

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2025*

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


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Ms Harriet Nyarkoa Apau
Trustees

Date: 
.....

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 2025.

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.

Peter Djabang FCCA
Aperx Consultants and Accountants Ltd
Chartered Certified Accountants
10 Bilton Dale
Cottingham
East Riding of Yorkshire
HU16 5DB

Date:

25/08/2026

JESUSCINA FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income from:			
Donations and legacies	2	27,042	55,764
Charitable activities	3	28,889	5,950
Total Income		55,931	61,714
Expenditure on:			
Charitable activities	4	53,942	58,880
Other resources expended	5	415	-
Total expenditure		54,357	58,880
Net income/expenditure and movement in funds		1,574	2,834
Reconciliation of funds:			
Fund balance at 1 January 2025		3,928	1,094
Fund balance at 31 December 2025		5,502	3,928

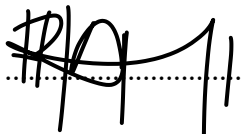
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

JESUSCINA FOUNDATION
BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Non-current asset					
Equipment (Net Book)	7		1,662		-
Current asset					
Cash at bank and in hand		3,840		4,408	
Creditors amount falling due within one year	8	-		(480)	
Net Current Assets			3,840		3,928
Total Assets			<u>5,502</u>		<u>3,928</u>
The funds of the charity					
Unrestricted funds	9		<u>5,502</u>		<u>3,928</u>

The financial statement were approved by the trustees on

25/08/2026



Miss Harriet Nyaakoa Apau
Trustees

JESUSCINA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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.

JESUSCINA FOUNDATION

Notes to the financial statements for the year ended 31 December 2025

2 Income from donations and legacies

	Unrestricted Funds	Unrestricted Funds
	2025	2024
	£	£
Donations and legacies	27,042	55,764

3 Income from charitable activities

Grants		
Performance related grants	28,889	5,950

4 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Travel	1,287	4,579
Stock	30,817	38,115
Food	2,428	3,589
Bank charges	-	10
Insurance	210	191
Computer	-	156
Donations	600	5,752
Marketing	490	2,933
Legal fees	-	30
Storage	-	2,895
Postage	156	150
Accountancy- Independent review	300	480
Voluntary expenses	1,800	-
Salary	8,633	-
Fundraising cost	6,300	-
Sundry expenses	368	-
Skip hire	552	-
	<u>53,942</u>	<u>58,880</u>

Analysis by fund unrestricted funds	53,942	58,880
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5 Resources expended

Cost of Equipment	2,077	
Depr 20% x 2,077	<u>415</u>	-
NBV	<u>1,662</u>	

JESUSCINA FOUNDATION

Notes to the financial statements (Continued) for the year ended 31 December 2025

6 Trustees

Some of trustees received an allowance for the services they provided for the charity. The total allowance given to those trustees amounted to £8,633

7 Taxation

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

	2025	2024
	£	£
8 Creditors amount falling due within one year		
Accruals and deferred income	-	480

9 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 2025	Incoming Resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	3,928	55,931	54,357	5,502

	At 1 January 2024	Incoming Resources	Resources expended	At 31 December 2024
Previous Year	£	£	£	£
General funds	1,094	61,714	(58,880)	3,928