GOD LIFE CHURCH

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Trustees Annual Report and Financial Report

God life Church Registered Charity Number: 1196019

For the year ended 31st December 2025

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God Life Church

Trustee Annual Report for the year end 2025

Reference and Administrative Information

Charity name	God Life Church
Charity number	1196019
Legal form	Charitable Incorporated Organisation (CIO)
Trustees	Mr Victor Maxwell Dr Idira Maxwell Mr. Bryan Beverley Mrs. Ifeoma Ehizojie
Safeguarding Officer	Mr Victor Maxwell
Deputy Safeguarding Officer	Dr Idira Maxwell
Principal activity	Advancement of the Christian faith for the public benefit

1. Aims and Purposes

God Life Church exists to advance the Christian faith for the public benefit in accordance with its charitable objects.

- Preaching and teaching the Christian faith through regular worship services and Bible teaching.
- Broadcasting Christian messages with an evangelistic and discipleship focus.
- Providing spiritual and moral education for adults, children and young people.
- Organising prayer meetings, Bible studies and public celebrations of the Christian faith.
- Producing and distributing Christian teaching materials and literature.
- Providing pastoral care, counselling and practical support.
- Supporting those experiencing hardship through charitable assistance where resources permit.

The trustees remain committed to maintaining an open, welcoming and Christ-centred community serving both members and the wider public.

2. Objectives and Activities

Theme for 2025: "House on the Rock, A City Set on the Hill"
Matthew 7:24–27; Matthew 5:14–16
Throughout 2025 the church focused on building believers upon the solid foundation of Jesus Christ while encouraging them to live as a visible witness to the world.

Building Lives on the Rock
Biblical teaching, prayer, discipleship and obedience formed the foundation of ministry.

Growing Mature Disciples
Members were encouraged to mature through worship, Bible study, fellowship and pastoral care.

Being a Visible Witness
Members were encouraged to demonstrate Christ's love within their homes, workplaces and communities.

3. Evaluation of Success

Success is measured through transformed lives, faithful discipleship and public benefit.

- Faithful Sunday worship throughout the year.
- Weekly Bible studies and prayer meetings.
- Baptism services in which believers publicly declared their faith in Jesus Christ.
- Pastoral care and counselling for members.
- Children's ministry and discipleship.
- Practical support for individuals and families in need.

4. Chair's (Pastor's) Report – Victor Maxwell

2025 has been a year of continued spiritual growth and consolidation. Our annual theme, 'House on the Rock, A City Set on the Hill', challenged us to build lives firmly established upon Christ while living as a visible witness to our communities. Weekly worship, Bible teaching and prayer remained central to church life. One of the year's highlights was witnessing believers publicly profess their faith through baptism. I remain grateful to our trustees, volunteers and members for their faithful service, generosity and commitment as together we continue advancing God's Kingdom.

5. Structure, Governance and Management

Governing Document

God Life Church is a Charitable Incorporated Organisation (CIO) governed by its Constitution.

Risk Management

The trustees regularly review financial, safeguarding and operational risks and maintain appropriate controls to protect the charity's assets and beneficiaries.

6. Financial Review

The charity remained in a healthy financial position during 2025, with increased income enabling the strengthening of reserves while continuing to support ministry activities.

- Total income: £15, 481
- Total expenditure: £9,527
- Net movement in funds: £5, 954
- Total funds at 31 December 2025: £10,948
- Fixed assets: £2,548
- Cash at bank: £5,759
- Gift Aid debtor: £2,640

Income continued to be received primarily through voluntary giving. During the year the charity also recognised Gift Aid receivable, strengthening its financial position and improving the resources available for future ministry.

Investment Policy

Funds are held in bank accounts. Any future investment decisions require trustee approval.

7. Child Protection and Safeguarding

Safeguarding remains a priority. Appropriate policies are maintained, reviewed regularly and applied by DBS-checked volunteers undertaking regulated activity.

Safeguarding Officer: Mr Victor Maxwell

Deputy Safeguarding Officer: Dr Idira Maxwell

8. Public Benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit. Through public worship, biblical teaching, pastoral care, prayer, discipleship and compassionate support, the charity continues to provide benefit to both church members and the wider community.

9. Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Charity Commission's Statement of Recommended Practice (SORP). The trustees are satisfied that the accounts give a true and fair view of the charity's financial activities and position and have approved them for issue.

10. Looking Ahead

The trustees remain committed to strengthening discipleship, expanding biblical teaching, developing ministry opportunities and continuing to serve the local community with compassion, integrity and faithfulness.

11. Conclusion

The trustees thank God for His continued faithfulness throughout 2025 and express sincere appreciation to every trustee, volunteer, member and supporter. Together we look forward with confidence as God Life Church continues to fulfil its calling to be a House built upon the Rock and a City Set on the Hill.

Statement of Financial Activities for the year ended 31st December 2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name: GOD LIFE CHURCH			Charity No (if any) 1196019	1196019	
Annual accounts for the period					
Period start date	01/01/2025	To	Period end date	31/12/2025	

Section A Statement of financial activities

Recommended categories by activity		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies		S01	12,841	-	-	12,841	9,501
Charitable activities		S02	-	-	-	-	-
Other trading activities		S03	-	-	-	-	-
Investments		S04	-	-		-	-
Separate material item of income		S05	-	-	-	-	-
Other	Accrued Gift Aid	S06	2,640	-	-	2,640	-
Total		S07	15,481	-	-	15,481	9,501
Resources expended (Note 6)							
Expenditure on:							
Raising funds		S08	-	-	-	-	-
Charitable activities	Before depreciation	S09	9,219	-	-	9,219	7,851
Separate material item of expense		S10	-	-	-	-	-
Other	Depreciation	S11	308	-	-	308	-
Total		S12	9,527	-	-	9,527	7,851
Net income/(expenditure) before investment gains/(losses)		S13	5,954	-	-	5,954	1650
Net gains/(losses) on investments		S14	-	-	-	-	-
Net income/(expenditure)		S15	5,954	-	-	5,954	1650
Extraordinary items		S16	-	-	-	-	-
Transfers between funds		S17	-	-	-	-	-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use		S18	-	-	-	-	-
Other gains/(losses)		S19		-	-	-	-
Net movement in funds		S20	5,954	-	-	5,954	1,650
Reconciliation of funds:							
Total funds brought forward		S21	4,994	-	-	4,994	3,344
Total funds carried forward		S22	10,948	-	-	10,948	4994

Balance Sheet (Assets and Liabilities Statement)

Section B	Balance sheet	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £
			F01	F02	F03	F04
Fixed assets						
Intangible assets	**(Note 15)**	B01	-	-	-	-
Tangible assets	**(Note 14)**	B02	2,548	-	-	2,548
Heritage assets	**(Note 16)**	B03	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-
	Total fixed assets	B05	2,548	-	-	2,548
Current assets						
Stocks	**(Note 18)**	B06	-	-	-	-
Gift Aid Debtors	**(Note 19)**	B07	2,640	-	-	2,640
Investments	**(Note 17.4)**	B08	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	5,759	-	-	5,759
	Total current assets	B10	8,400	-	-	8,400
Creditors: amounts falling due within one year	**(Note 20)**	B11	-	-	-	-
	Net current assets/(liabilities)	B12	8,400	-	-	8,400
	Total assets less current liabilities	B13	10,948	-	-	10,948
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-
Provisions for liabilities		B15	-	-	-	-
	Total net assets or liabilities	B16	10,948	-	-	10,948
Funds of the Charity						
Endowment funds	**(Note 27)**	B17	-	-	-	
Restricted income funds	**(Note 27)**	B18	-	-	-	
Unrestricted funds		B19	10,948	-	-	10,948
Revaluation reserve		B20	-	-	-	
	Total funds	B21	10,948	-	-	10,948

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
Victor Maxwell	Victor Maxwell

Notes to the Account

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	Charity Commission

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	During the preparation of the financial statements for the year ended 31 December 2025, the trustees identified historical errors affecting the comparative financial information for the year ended 31 December 2024. These included the incorrect treatment of capital expenditure relating to musical equipment, together with consequential adjustments to the presentation of fixed assets, cash balances, a short-term creditor and unrestricted funds. The comparative figures have been restated to present the financial statements on a consistent basis.
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Charitable expenditure – reduced by £1,169 Tangible fixed assets – increased by £1,169 Creditors – increased by £225 Cash at bank – restated to the verified year-end balance Unrestricted funds – adjusted to reflect the corrected comparative Balance Sheet
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not separately disclosed. The correction has been reflected through the restated comparative figures presented for the year ended 31 December 2024

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
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.	✓	✓	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits	Yes	No	N/a

Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Voluntary donations and gifts	12,841	-	-	12,841	9,501
	Accrued Gift Aid	2,640	-	-	2,640	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	15,481	-	-	15,481	9,501
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		15,481	-	-	15,481	9,501

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	NA
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	NA
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	NA
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Voluntary donations and gifts. £12,841 Accrued Gift Aid receivable. 2,640

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	This year Restricted income funds	This year Endowment funds	This year Total funds £	Last year Unrestricted funds	Last year Restricted income funds	Last year Endowment funds
Expenditure on raising funds:							
Incurred seeking donations	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-			
Operating membership schemes and social lotteries	-	-	-	-			
Staging fundraising events	-	-	-	-			
Fudraising agents	-	-	-	-			
Operating charity shops	-	-	-	-			
Operating a trading company undertaking non-charitable trading activity	-	-	-	-			
Advertising, marketing, direct mail and publicity		-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-
Other trading activities	-	-	-	-			
Investment management costs:	-	-	-	-			
Portfolio management costs	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-
Expenditure on charitable activities:							
Venue Hire	2,290	-	-	2,290	2,940	-	-
Google Advertisment	4,184	-	-	4,184	3,217	-	-
Church running cost	1,873	-	-	1,873	797	-	-
Website packages	296	-	-	296	358	-	-
Public Liability Insurance	221	-	-	221	183	-	-
Zoom Subscription	156	-	-	156	156	-	-
Baptism Pool Hire	200	-	-	200	200	-	-
Total expenditure on charitable activities	9,219	-	-	9,219	7,851	-	-
Separate material item of expense							
	-	-	-	-	-	-	-
	-	-	-	-		-	-
	-	-	-	-	-	-	-
Total	-	-	-	-		-	-
Other							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-		-	-
Total other expenditure	-	-	-	-	-	-	-
TOTAL EXPENDITURE	9,219	-	-	9,219	-	-	-

Section C **Notes to the accounts** **(cont)**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £
At the beginning of the year	-	-	-	2,230
Additions	-	-	-	849
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	3,079

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL
** Rate				10%
At beginning of the year	-	-	-	223
Disposals	-	-	-	-
Depreciation	-	-	-	308
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	531

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,007
Net book value at the end of the year	-	-	-	2,548

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Gift Aid receivable	2,640	-
Trade debtors	-	-
Prepayments and accrued income	-	-
Total	2,640	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors – amount refundable to donor	-	225	-	-
Total	-	225	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	*NA*	*NA*

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	
Short term deposits	-	-
Cash at bank and on hand	5 759	3 212
Other		
Total	5 759	3 212

Section C **Notes to the accounts** **(cont)**

Note 27 Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U	General funds available for the charitable purposes of God Life Church.	4,994	15,481	9,527	-	-	10,948
			-	-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	4,994	15,481	9,527	-	-	10,948

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U	General funds available for the charitable purposes of God Life Church.	3,344	9,501	7,851	-	-	4,994
					-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	3,344	9,501	7,851	-	-	4,994

Section C **Notes to the accounts** **(cont)**

Note 29 Prior-period adjustment

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

During the preparation of the financial statements for the year ended 31 December 2025, the Trustees identified historical presentation errors affecting the comparative information for the year ended 31 December 2024.

These included:
the presentation of cash balances;
the presentation of tangible fixed assets;
the duplication of a capital expenditure item within expenditure; and
the omission of a short-term liability relating to an amount refundable to a donor at the reporting date.
The comparative figures have therefore been restated to present the financial statements on a consistent basis. Supporting reconciliations have been retained with the charity's accounting records.

These adjustments relate solely to the presentation and classification of comparative information and do not affect the underlying financial transactions, the charity's cash held at bank, or the stewardship of charitable funds.

As a consequence of these adjustments, the comparative Balance Sheet and the comparative fund movements presented in Note 27 have been updated to ensure consistency throughout the financial statements.