

GHANAMMA PRESBYTERIAN CHURCH UK

England & Wales - Charity number 1205739

Details

Status Registered

Legal form CIO

Registered 2023-11-15

Register [View on the Charity Commission register](#)

Contact

Address Flat A
210 Bow Common Lane
London
E3 4hh
E3 4HH

Phone 07854504710

Email chelseaamaning@hotmail.com

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH ATTACHED HERETO.

Activities: Ghanamma Presbyterian Church UK, operates to advance the Christian religion for public benefit in accordance with our statement of faith, in the following ways: Providing spiritual guidance and support to Ghanaians in the London; Fostering community cohesion and social interaction; and promoting cultural understanding and appreciation.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£24,360	£17,693	-	-
2024-08-31	£20,695	£13,770	-	-

Trustees

Name	Role	Appointed
CHARLOTTE OHENE		2025-02-23
ISAAC OSSEI		2023-07-25
JANET OSSEI		2025-02-23
KWAKU AMANING		2023-07-25
MAVIS ADU		2023-07-25

GHANAMMA PRESBYTERIAN CHURCH UK

England & Wales - Charity number 1205739

Accounts

GHANAMMA PRESBYTERIAN CHURCH UK

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 JULY 2025

GHANAMMA PRESBYTERIAN CHURCH UK
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2025

Trustees

Kwaku Amaning
Isaac Ossei
Mavis Adu
Charlotte Ohene
Janet Ossei

Charity Number

1205739

Registered Office

Flat A
210 Bow Common Lane
London
E3 4HH

GHANAMMA PRESBYTERIAN CHURCH UK

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FOR THE YEAR ENDED 31 JULY 2025

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GHANAMMA PRESBYTERIAN CHURCH UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

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

Trustee's Report for the Year Ended 31 July 2025

The Trustees of Ghanamma Presbyterian Church UK are pleased to present their annual report together with the financial statements for the year ended 31 July 2025.

Objectives and Activities

The principal aim of Ghanamma Presbyterian Church UK is the advancement of the Christian faith in accordance with the doctrines and practices of the Presbyterian Church. This includes:

- Providing meaningful opportunities for Christian worship, teaching, and fellowship
- Extending pastoral care and support within and beyond our congregation
- Promoting spiritual formation and discipleship
- Organising charitable and community-focused activities
- Encouraging mutual care, faith-sharing, and outreach

Key activities during the year included:

- Regular worship services and weekly prayer meetings
- Lay participation in preaching and ministry
- Outreach efforts, including home communion for members who cannot attend Church services due to illness or infirmity

Structure, Governance, and Management

Ghanamma Presbyterian Church UK is governed by its Constitution, adopted on 15 November 2023. The Constitution outlines the structure, governance framework, and charitable objectives of the Church.

- **Trustee Appointment:** Trustees are nominated from among the Church membership and elected by secret ballot during the Annual Church General Meeting. Trustees serve for a four-year term and may be re-elected for a further four-year period.
- **Leadership and Oversight:** The Board of Trustees holds overall responsibility for governance and strategic direction. Operational management is delegated to the leadership team under the Board's oversight.
- **Meetings:** The Trustees meet monthly to discuss governance, operational matters, and strategic planning. Additional meetings are convened as necessary.
- **Trustee Selection:** Appointments are guided by the need for relevant skills, spiritual maturity, and an active commitment to advancing the Church's mission.

Risk Management

The Trustees have undertaken a comprehensive review of the significant risks the charity faces—particularly those relating to operations, finance, and safeguarding.

Mitigation measures implemented during the year include:

- Adoption of financial controls and budget monitoring
- Insurance coverage to manage potential liabilities
- Procedures to ensure safe and inclusive engagement in worship and activities

These systems and measures provide reasonable assurance that risks are properly managed and reviewed regularly.

Achievements and Performance

This year marks Ghanamma Presbyterian Church UK's second full year of ministry—a year that demonstrated sustained growth in worship attendance, deepened community connections, and increased lay involvement.

Significant developments during the year include:

- **New Financial Reporting Period:** The Church changed its financial reporting year-end from 31 August to 31 July in order to ensure smoother administrative operations and alignment with other practical considerations.

- **Adoption of Accounting Software:** The Church successfully implemented a new accounting software system, enhancing the reliability and accessibility of financial reporting and administration.

The Church achieved the following notable milestones during the period:

- **Expanded Ecumenical Engagement:** The Church registered with Churches Together in Clapham, an ecumenical body that fosters unity and collaboration among Christian churches in the Clapham area. This membership not only affirms our place within the wider Christian community but also provides opportunities for shared worship, outreach initiatives, and resource sharing. The Church is committed to participating actively in joint initiatives that promote Christian unity and serve the local community.
- **Increased Congregational Participation:** The year saw a marked increase in engagement from congregants, particularly in Sunday services where more members have contributed to preaching and other aspects of worship ministry. This development reflects ongoing spiritual growth and a deepening sense of shared responsibility among the Church family.
- **Community Support through the Robes Project:** The Church has also completed registration to support the Robes Project in the upcoming year. This initiative, based at our host venue St Peter's Anglican Church in Clapham, offers winter night shelter and hospitality for people experiencing homelessness. The Trustees are encouraged by the enthusiastic response to this partnership and view it as a vital expression of the Church's commitment to social action and Christian compassion.

The Trustees are heartened by the positive feedback from both congregants and community members, as well as by the steady increase in engagement across various Church activities. We look forward to building on this momentum in the year ahead.

Financial Review

The financial statements for the period ended 31 July 2025 reflect the activities of the charity. The charity's income primarily derived from offertories, monthly dues, donations, fundraising efforts, and contributions from the congregation.

The total income for the year amounted to £24,360, with total expenditure of £17,693, resulting in a net surplus of £6,667. The Trustees are committed to ensuring financial sustainability and will continue to monitor income and expenditure closely.

Reserves Policy

The Trustees aim to maintain reserves equivalent to at least three months of operating costs to ensure the Church can meet its obligations and continue its work during periods of income fluctuation. As of 31 July 2025, unrestricted reserves stood at £21,521, exceeding the three-month operating cost target.

After reviewing the financial position, the Trustees concluded that the Church has adequate resources to fulfil its objectives and operate as a going concern. They have also assessed potential risks and confirmed that no major risks currently threaten the charity.

Plans for Future Periods

The Trustees have set the following priorities for the coming year:

- **Outreach Expansion:** Deepen our outreach to vulnerably situated individuals in the local community
- **Youth Engagement:** Develop structured youth activities and ministries to engage younger members
- **Discipleship and Fellowship:** Introduce regular Bible studies, teaching sessions, and small group discipleship programs
- **Membership Growth:** Focused evangelistic initiatives to expand Church membership
- **Fundraising Initiatives:** Host events to support ongoing ministry and charitable missions locally and abroad

Trustees' Responsibilities

The Trustees are responsible for:

- Complying with the Church's Constitution and charity law
- Ensuring the preparation of financial statements that offer a true and fair view of the Church's financial position and performance
- Maintaining accounting records adequate to explain transactions
- Safeguarding the Church's assets and ensuring they are used solely in furtherance of charitable purposes
- Preventing and detecting fraud and ensuring sound financial governance

The Trustees remain committed to upholding these responsibilities and ensuring the continued success of Ghanamma Presbyterian Church UK.

Acknowledgements

The Trustees express their heartfelt gratitude to the Church leadership, congregation, volunteers, and all supporters who contribute time, prayer, and resources towards making Ghanamma Presbyterian Church UK a beacon of hope and faith. Your continued dedication fuels our collective ministry.

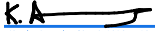
Signed on behalf of the Trustees:

Mr Kwaku Amaning

Trustee

Date:

This report was approved by the trustees and signed on its behalf by:


Kwaku Amaning (Jan 8, 2026 17:28:43 GMT)

Kwaku Amaning
Trustee

Date : **31 October 2025**

GHANAMMA PRESBYTERIAN CHURCH UK

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	24,151.94	24,151.94	20,625.20
Investments	3	207.80	207.80	70.12
Total		24,359.74	24,359.74	20,695.32
Expenditure on:				
Charitable activities	4	17,692.76	17,692.76	13,769.75
Total		17,692.76	17,692.76	13,769.75
Net income		6,666.98	6,666.98	6,925.57
Net movement in funds		6,666.98	6,666.98	6,925.57
Reconciliation of funds:				
Total funds brought forward		14,854.25	14,854.25	7,928.68
Total funds carried forward		21,521.23	21,521.23	14,854.25

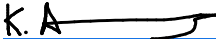
GHANAMMA PRESBYTERIAN CHURCH UK

BALANCE SHEET

FOR THE YEAR ENDED 31 JULY 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Current assets				
Debtors	6	505.05	505.05	-
Cash at bank and in hand	7	21,688.18	21,688.18	15,526.25
Total current assets		22,193.23	22,193.23	15,526.25
Creditors: amounts falling due within one year	8	672.00	672.00	672.00
Net current assets/(liabilities)		21,521.23	21,521.23	14,854.25
Total net assets		21,521.23	21,521.23	14,854.25
Funds of the Charity				
Unrestricted funds	9	21,521.23	21,521.23	14,854.25
Restricted income funds	9	-	-	-
Endowment funds	9	-	-	-
Total funds		21,521.23	21,521.23	14,854.25

The financial statements were approved by the trustees on 31 October 2025 and signed on its behalf by:


Kwaku Amaning (Jan 8, 2026 17:28:43 GMT)

Kwaku Amaning
Trustee

Date : **31 October 2025**

GHANAMMA PRESBYTERIAN CHURCH UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

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.

1.1 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.

1.2 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.

1.3 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.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	-	-	50.00
Gift Aid	3,567.24	3,567.24	-
Harvest	2,885.00	2,885.00	2,575.00
Monthly fees	6,805.30	6,805.30	6,955.30
Offertory	7,366.40	7,366.40	8,078.90
Thanksgiving	1,388.00	1,388.00	1,375.00
Welfare Fund	2,140.00	2,140.00	1,591.00
Total	24,151.94	24,151.94	20,625.20

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	207.80	207.80	70.12
Total	207.80	207.80	70.12

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Ministers' Stipend and Catechist Expenses	7,640.00	7,640.00	4,175.00
Church and Hall Hire	5,100.00	5,100.00	4,540.00
Musical Equipment	-	-	287.97
Palm Crosses	9.60	9.60	9.30
Holy Communion	45.00	45.00	180.16
Welfare Donations	1,993.32	1,993.32	1,480.00
Incidental Supplies	74.60	74.60	159.50
Events and celebrations	685.98	685.98	1,094.39
Postage, printing and stationery	586.12	586.12	631.43
Total	16,134.62	16,134.62	12,557.75
Support Costs	1,558.14	1,558.14	1,212.00
	17,692.76	17,692.76	13,769.75

5. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Support Costs		
Governance Costs		
Accountants fees	1,558.14	1,212.00
	1,558.14	1,212.00

6. Debtors: Amounts falling due within one year

	Total funds 2025
	£
Trade debtors	505.05
Total	505.05

7. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	21,688.18	15,526.25
Total	21,688.18	15,526.25

8. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accruals and deferred income	672.00	672.00
Total	672.00	672.00

9. Charity funds

9.1 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 funds						
Unrestricted General Funds	7,928.68	-	-	-	-	7,928.68
	14,854.25	-	-	-	-	14,854.25

9.2 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						
	7,928.68	20,695.32	13,769.75	-	-	14,854.25

GHANAMMA PRESBYTERIAN CHURCH UK

England & Wales - Charity number 1205739

Accounts

GHANAMMA PRESBYTERIAN CHURCH UK
a Charitable Incorporated Organisation

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 August 2024

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FOR THE YEAR ENDED 31 August 2024

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The Trustees of Ghanamma Presbyterian Church UK are pleased to present their annual report together with the financial statements for the year ended 31 August 2024.

Objectives and Activities

The principal aim of Ghanamma Presbyterian Church UK is to advance the Christian faith in accordance with the doctrines and practices of the Presbyterian Church. This includes providing a place of worship, pastoral care, and support for the community, while fostering spiritual growth and promoting charitable activities that benefit the public.

Key activities during the year included:

- Regular worship services and prayer meetings.
- Outreach programs aimed at supporting vulnerable members of the community.
- Organising Bible study groups, teachings, discussions and youth engagement programs.
- Fundraising events to support charitable initiatives locally and abroad.

Structure, Governance, and Management

Ghanamma Presbyterian Church UK is governed by its Constitution, adopted on 15 November 2023, which outlines the charity's objectives and governance framework. The Trustees, appointed in accordance with the Constitution, are responsible for the charity's overall management and strategic direction.

Day-to-day operations are managed by the leadership team under the Trustees' guidance, ensuring that all activities align with the charity's objectives and statutory obligations. Trustees are elected from the congregation through a secret ballot by the entire membership of the Church. They serve for a four-year term and are eligible for re-election for an additional four-year term.

In selecting individuals for appointment as Trustees, consideration is given to the skills, knowledge, and experience required for the effective administration of the Church. The Trustees convene monthly to discuss relevant matters, with emergency meetings called as needed.

Risk Management

The Board of Trustees has conducted a thorough review of the major risks to which the charity is exposed. Key areas of focus include operational and financial risks. Systems and controls have been implemented to mitigate these risks, ensuring the Church's stability and continuity.

Achievements and Performance

This being the first operational year, the Church successfully established itself as a recognised place of worship and community support hub. The following milestones were achieved:

- Formal registration of the Church and establishment of governance structures.
- Initiation of regular worship services, attracting an increasing number of congregants.
- We have successfully registered to support the Robes Project, in the new year, which is a homeless hospitality project based at our host church, St Peter's Anglican Church, Clapham.

The Trustees are encouraged by the positive reception from the community and the growing engagement in the Church's activities.

Financial Review

The financial statements for the period ended 31 August 2024 reflect the initial activities of the charity. The charity's income primarily derived from offertories, monthly dues, donations, fundraising efforts, and contributions from the congregation.

The total income for the year amounted to £20,695, with total expenditure of £13,770, resulting in a net surplus of £6,925. The Trustees are committed to ensuring financial sustainability and will continue to monitor income and expenditure closely.

Reserves Policy

The Trustees aim to maintain reserves equivalent to at least three months of operating costs to ensure the Church can meet its obligations and continue its work during periods of income fluctuation. As of 31 August 2024, unrestricted reserves stood at £14,854, exceeding the three-month operating cost target.

After reviewing the financial position, the Trustees concluded that the Church has adequate resources to fulfil its objectives and operate as a going concern. They have also assessed potential risks and confirmed that no major risks currently threaten the charity.

Plans for Future Periods

The Trustees have set the following priorities for the coming year:

- Expanding outreach programs to benefit more members of the local community.
- Strengthening youth programs and activities to engage younger members of the congregation.
- Increasing Church membership through targeted evangelism efforts.
- Recruiting Sunday school teachers for the launch of "Ghana-mmofra," a Sunday school group for children under 11 years old.
- Enhancing fundraising efforts to support the charity's growth and financial sustainability.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 August 2024

Trustees' Responsibilities

The Trustees are responsible for ensuring the charity operates in compliance with its governing document, charity law, and other applicable regulations. They are also responsible for the preparation of the financial statements, which give a true and fair view of the charity's financial position and performance.

In addition, Trustees are required to:

- Maintain accurate and sufficient accounting records to explain the charity's transactions and financial position, ensuring compliance with legal requirements.
- Safeguard the charity's assets by implementing reasonable measures to prevent and detect fraud and other irregularities.

The Trustees remain committed to upholding these responsibilities and ensuring the continued success of Ghanamma Presbyterian Church UK.

Acknowledgements

The Trustees wish to extend their gratitude to the congregation, volunteers, and supporters who have contributed their time, talents, and resources to make the first year of Ghanamma Presbyterian Church UK a success.

Signed on behalf of the Trustees:

Mr Kwaku Amaning

Trustee

Date: 05/12/2024

Accountant's Report to the Trustees of Ghanamma

Presbyterian Church UK

We have prepared the accounts of Ghanamma Presbyterian Church UK for the year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet, and related notes, from the charity's accounting records and information and explanations provided by the Trustees.

These accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and "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)).

Responsibilities of the Trustees

The Trustees are responsible for ensuring that proper accounting records are kept, for safeguarding the charity's assets, and for preparing accounts that comply with applicable laws and regulations. It is their responsibility to provide accurate and complete information to enable the preparation of these accounts.

Scope of Work

As the charity's accountant, my work was limited to the preparation of the accounts from the records and information provided by the Trustees. We have not carried out an audit or independent examination of the accounts. Consequently, we do not express any opinion on the accuracy or completeness of the accounting records or the financial statements themselves.

Accountant's Statement

Based on the information provided by the Trustees, we have prepared the accounts in accordance with applicable accounting standards and practices and the requirements of the Charities Act 2011.

Signed:

Amar Jones Ltd
The Old Library,
St Faith's Street,
Maidstone, Kent
ME14 1LH

Date: 05/12/2024

GHANAMMA PRESBYTERIAN CHURCH UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 August 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	20,625.00	20,625.00	-
Investments	3	70.00	70.00	-
Total		20,695.00	20,695.00	-
Expenditure on:				
Charitable activities	4	13,770.00	13,770.00	-
Total		13,770.00	13,770.00	-
Net income/(expenditure)		6,925.00	6,925.00	-
Net movement in funds		6,925.00	6,925.00	-
Reconciliation of funds:				
Total funds brought forward		7,929.00	7,929.00	-
Total funds carried forward		14,854.00	14,854.00	-

GHANAMMA PRESBYTERIAN CHURCH UK

BALANCE SHEET

FOR THE YEAR ENDED 31 August 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets				
Cash at bank and in hand	6	15,526.00	15,526.00	-
Total current assets		15,526.00	15,526.00	-
Creditors: amounts falling due within one year	7	672.00	672.00	-
Net current assets/(liabilities)		14,854.00	14,854.00	-
Total net assets or liabilities		14,854.00	14,854.00	-
Funds of the Charity				
Unrestricted funds	8	14,854.00	14,854.00	7,929.00
Restricted income funds	8	-	-	-
Endowment funds	8	-	-	-
Total funds		14,854.00	14,854.00	7,929.00

The financial statements were approved by the Board on 05-Dec-2024 and signed on its behalf by:

Kwaku Amaning
Trustee

1 Accounting Policies

1.1 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.

1.2 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.

1.3 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.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates and when the amount can be quantified with reasonable accuracy.

1.6 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 August 2024

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

1.7 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.8 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 purposes.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	50.00	50.00	-
Harvest	2,575.00	2,575.00	-
Monthly fees	6,955.00	6,955.00	-
Offertory	8,079.00	8,079.00	-
Thanksgiving	1,375.00	1,375.00	-
Welfare Fund	1,591.00	1,591.00	-
	<u>20,625.00</u>	<u>20,625.00</u>	<u>-</u>

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	70.00	70.00	-
	<u>70.00</u>	<u>70.00</u>	<u>-</u>

4 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Ministers' Stipend and Catechist Expenses	4,175.00	-
Church and Hall Hire	4,540.00	-
Musical Equipment	288.00	-
Palm Crosses	9.00	-
Holy Communion	180.00	-
Welfare Donations	1,480.00	-
Incidental Supplies	160.00	-
Events and celebrations	1,094.00	-
Postage, printing and stationery	631.00	-
Support Costs	1,212.00	-
	13,770.00	-

5 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Governance Costs		
Accountants' fees	1,212.00	-
	1,212.00	-

6 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	15,526.00	-
	15,526.00	-

7 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	672.00	-
	672.00	-

8 Charity funds**8.1 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 funds						
	7,929.00	20,695.00	(13,770.00)	-	-	14,854.00
Total	7,929.00	20,695.00	(13,770.00)	-	-	14,854.00

8.2 Transfers between funds**This Year**

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-