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**IMPACT CHURCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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## IMPACT CHURCH

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## IMPACT CHURCH

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2022

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<b>Trustees</b>	Pawel Krasinski Aleksandra Glapinska Maciej Marian Szarkowski Marek Marton
<b>Charity registered number</b>	1164488
<b>Principal office</b>	Flat 24 115 Regents Park Road Southampton Hampshire SO15 8AH
<b>Accountants</b>	Kolade Andrew Alli ACMA 10 Gatcombe Gardens West End Hampshire SO18 3NA

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## IMPACT CHURCH

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 NOVEMBER 2022

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The Trustees present their annual report together with the financial statements of the Impact Church for the year 1 December 2021 to 30 November 2022.

#### **Objectives and activities**

##### **a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

In 2022 Impact Church was organising meetings and events for a local community and was remotely supporting other projects around the world.

We held weekly services and other additional workshops with guest speakers from UK, Poland and Germany with a goal to improve our knowledge and skills as parents, as family members, members of a Christian community, as guardians for children and how to have a better impact in local and international communities.

We also organised:

- Services in which we blessed children, celebrated children's birthdays
- Water baptism events
- Sunday schools for children as well as additional meetings with indoor and outdoor activities
- Outdoor rural church getaway for all members with life improving sessions
- Counselling sessions for local families

The Church was involved in giving and fundraising for specific projects, these are:

- Donations to support missionaries in Uganda
- Donations towards support of Ukrainian war refugees in Poland
- Financial support for church members and other local families touched by difficult life circumstances

Some of our funds were transferred to help an orphanage in Ukraine that we have established a connection with and willingness to support their work in the coming years as well.

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### **Main achievements of the Charity (cont)**

Beside Trustees there are many church members, involved in various charity projects. Mainly in working with children, administrative roles, house groups meetings, setting up for church service, cleaning, serving tea and coffee and other roles within church life. Church members are volunteering on a regular basis and undertaking various responsibilities.

None of the church volunteers were paid for their work other than refunds of costs i.e. transportation or buying equipment needed to accomplish the task.

One of the church's Trustee is employed by the Charity and is being paid a fixed amount per month for their services as per Charity's Constitution.

In the name of all Trustees of Impact Church

Pawel Krasinski  
Chairman  
Impact Church Charity

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management****a. Constitution**

Impact Church is a registered charity, number 1164488, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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## IMPACT CHURCH


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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

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The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 28 February 2023 and signed on their behalf by:



**Pawel Krasinski**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**Independent Examiner's Report to the Trustees of Impact Church ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 November 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 28 February 2023

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 NOVEMBER 2022

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**Kolade Andrew Alli ACMA**

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

# IMPACT CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	35,065	35,065	37,287
<b>Total income</b>		<u>35,065</u>	<u>35,065</u>	<u>37,287</u>
<b>Expenditure on:</b>				
Charitable activities		30,339	30,339	22,102
<b>Total expenditure</b>		<u>30,339</u>	<u>30,339</u>	<u>22,102</u>
<b>Net movement in funds</b>		<u>4,726</u>	<u>4,726</u>	<u>15,185</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		79,307	79,307	64,122
Net movement in funds		4,726	4,726	15,185
<b>Total funds carried forward</b>		<u>84,033</u>	<u>84,033</u>	<u>79,307</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

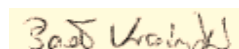
The notes on pages 8 to 14 form part of these financial statements.

# IMPACT CHURCH

## BALANCE SHEET AS AT 30 NOVEMBER 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Cash at bank and in hand		85,133	79,907
		<u>85,133</u>	<u>79,907</u>
Creditors: amounts falling due within one year	7	(1,100)	(600)
<b>Net current assets</b>		<u>84,033</u>	<u>79,307</u>
<b>Total assets less current liabilities</b>		<u>84,033</u>	<u>79,307</u>
<b>Net assets excluding pension asset</b>		<u>84,033</u>	<u>79,307</u>
<b>Total net assets</b>		<u><u>84,033</u></u>	<u><u>79,307</u></u>
<b>Charity funds</b>			
Restricted funds	9	-	-
Unrestricted funds	9	84,033	79,307
<b>Total funds</b>		<u><u>84,033</u></u>	<u><u>79,307</u></u>

The financial statements were approved and authorised for issue by the Trustees on 28 February 2023 and signed on their behalf by:



**Pawel Krasinski**

The notes on pages 8 to 14 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**1. General information****2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**2. Accounting policies (continued)**

**2.5 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.6 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.7 Fund accounting**

General funds are unrestricted 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.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**3. Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and Giving	28,903	28,903	28,617
Gift Aid tax reclaimed	6,162	6,162	8,670
	<u>35,065</u>	<u>35,065</u>	<u>37,287</u>

# IMPACT CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 4. Expenditure on charitable activities

	Unrestricted funds	Total	Total	
	General	2022	2021	
	£	£	£	
Accountancy fees	500	500	600	
Church and office equipment	406	406	-	
Food and hospitality expenses		1,381	1,381	192
Grant and gifts to other churches		8,175	8,175	7,589
Health and Safety	0	0	154	
Independent examiner's fee	600	600	600	
Insurance	330	330	327	
Legal and professional fees	89	89	72	
Love gift to members	1,950	1,950	2,597	
Love gift to speakers	1,720	1,720	300	
Membership Subscription	2,014	2,014	-	
Premises costs	4,621	4,621	1,733	
Printing, postage and stationery		0	0	346
Travel and motor vehicle expenses		809	809	-
Wages and salaries	7,200	7,200	7,200	
Webhosting fees and IT consumables		544	544	392
	<u>30,339</u>	<u>30,339</u>	<u>22,102</u>	

### 5. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>600</u>	<u>600</u>



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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

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#### 6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL-).

During the year ended 30 November 2022, no Trustee expenses have been incurred (2021 - £NIL).

#### 7. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,100</u>	<u>600</u>

#### 8. Financial instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>85,133</u>	<u>79,907</u>

Financial assets measured at fair value through income and expenditure comprise....

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**9. Statement of funds**

**Statement of funds - current year**

	Balance at 1 December 2021 £	Income £	Expenditure £	Balance at 30 November 2022 £
<b>Unrestricted funds</b>				
General Funds	<u>79,307</u>	<u>35,065</u>	<u>(30,339)</u>	<u>84,033</u>

**IMPACT CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**9. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 December 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2021 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	<u>64,122</u>	<u>37,287</u>	<u>(22,102)</u>	<u>79,307</u>

**10. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 December 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 30 November 2022 £</b>
General funds	<u>79,307</u>	<u>35,065</u>	<u>(30,339)</u>	<u>84,033</u>

**Summary of funds - prior year**

	<i>Balance at 1 December 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2021 £</i>
General funds	<u>64,122</u>	<u>37,287</u>	<u>(22,102)</u>	<u>79,307</u>