Reference and administration

Trustees

Betty KUSASIRA
Angela NABANKEMA
Cissy MWESIGWA

Registered office

102 Longbridge Road
Barking
Essex
IG11 8SF

Registration

Company number: 06943370
Charity number: 1136643

Accountants

Swan Accounting Services
Accounting & Business Consultants
FFOF25A
CEME Innovation Centre
Marsh Way
Rainham
RM13 8EU

GREAT COMMISSION MINISTRIES

For the year ended 31 December 2025

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Trustees' report

The trustees, who are also the directors for company law purposes, present their annual report and accounts for the year ended 31 December 2025. This report also constitutes the directors' report.

Principal activities and charitable objectives

The charity undertakes the activities of a religious organisation. Its objectives are to develop the ministry of Great Commission through worship, prayer, Bible study, ministry training and small group meetings; to train and send ministers and evangelists to establish churches worldwide; and to support the congregation and local community through family, relationship and other ministry programmes.

Its objectives also include social programmes providing food, clothing and shelter for people in need, together with care for the sick.

Ministry and community support

During the year, the charity provided legal and career counselling, educational guidance, pre-marital and post-marital counselling, bereavement support, hospital and prison visits, food bank support and prayer ministry.

Public benefit

The church welcomes Christians and non-Christians, members and non-members alike, without restriction on attendance. Activities included weekly Sunday worship at two London locations, Easter conventions, Christmas services and New Year's Eve watch night services.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the charity's activities.

Trustees' report

Activities and achievements

The charity continued its Christian outreach and ministry programmes to increase Christian awareness and share the gospel of the Lord Jesus Christ. Activities included women’s and men’s meetings, events for teenagers, young adults and single people, Sunday services and Sunday school.

Worship services were also provided virtually, with events and programmes streamed online and broadcast on radio. Outreach services supported members during difficult times. Youth outings and creative events helped develop interpersonal and social skills. Prayer support continued for members and the wider community.

Volunteers

Members contributed professional knowledge and practical support in a range of voluntary roles. The value of this work has not been quantified in the accounts. Incoming volunteers attend a full-day induction programme.

Wider community contribution

The charity supports the local economy through employment, the use of local services, and conventions and events that generate business for local hotels, restaurants and shops. It develops local partnerships and has worked with the police and organisations seeking to reduce youth crime. Volunteering opportunities enable local people to develop their skills and gain experience.

Governance and trustee appointments - for approval

Great Commission Ministries is a charitable company limited by guarantee. Its trustees are also company directors, responsible for strategy, financial oversight, safeguarding assets and furthering its charitable purposes.

Recruitment should reflect the skills, experience and commitment needed by the charity. Appointments, reappointments, retirement and removal must follow the governing document, including any external appointment rights. Eligibility and willingness to act must be confirmed, and board changes recorded.

New trustees will receive an induction covering the governing document, charitable objectives, trustee duties, financial position and key policies. Trustees must declare conflicts of interest and manage them in accordance with the governing document and applicable law. The board retains collective responsibility for decisions and will review its skills and governance arrangements regularly.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Trustees' report

Financial review and reasons for the deficit

The deficit for the year reflects the combined effect of lower income and higher expenditure on charitable activities. Offering income fell compared with the previous year. Increased tithes, other givings and donations, and seed donations partly offset this reduction, but total income remained below the previous year's level.

Charitable expenditure increased, particularly for events and other services, wages and allowances, repairs and renewals, heating and lighting, and equipment maintenance. Rent remained the largest individual expense. Water rates, donations to other ministries and sundry expenses also contributed to expenditure during the year.

Together, the reduction in income and the higher cost of charitable activities resulted in expenditure exceeding income. Depreciation of equipment also forms part of the year's expenditure; this is a non-cash charge reflecting the use of the charity's equipment. The deficit was absorbed by the charity's unrestricted funds carried forward from previous years.

Reserves policy - for trustee approval

The charity seeks to maintain freely available unrestricted reserves to support the continuity of worship, outreach and community services, meet essential operating commitments and provide a buffer against fluctuations in voluntary giving and unexpected expenditure.

Reserves exclude restricted funds, operational tangible fixed assets, social investments, amounts designated for essential future expenditure and commitments not recognised as liabilities. The trustees will determine an appropriate target by reference to approved budgets, cash-flow forecasts, income risks and unavoidable commitments, including rent, utilities and insurance.

The trustees will monitor reserves alongside income and expenditure during the year and review this policy at least annually. Where reserves fall below the agreed target, they will consider expenditure controls, fundraising and a realistic plan to rebuild reserves while protecting essential charitable services. Reserves above the level justified by these needs will be considered for use in furthering the charity's objectives.

The report was approved by the Board of Trustees on 4 September 2026.

BK

Betty KUSASIRA
Trustee and director

Independent examiner's statement

Independent examiner's report to the trustees of

Great Commission Ministries

I report on the accounts of the company for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

_____

Date: ..26/08/2026.....

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GREAT COMMISSION MINISTRIES

For the year ended 31 December 2025

Statement of financial activities

Including the income and expenditure account

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income				
Investment income - bank interest	-	-	-	129
Donations and legacies	113,217	-	113,217	117,184
Total income and endowments	**113,217**	**-**	**113,217**	**117,313**
Expenditure				
Expenditure on charitable activities	153,907	-	153,907	115,489
Total expenditure	**153,907**	**-**	**153,907**	**115,489**
Net income / (expenditure)	**(40,690)**	**-**	**(40,690)**	**1,824**
Net movement in funds	(40,690)	-	(40,690)	1,824
Total funds brought forward	86,721	-	86,721	84,897
Total funds carried forward	**46,031**	**-**	**46,031**	**86,721**

This statement includes all gains and losses recognised in the year. All income and expenditure arise from continuing activities.

Balance sheet

At 31 December 2025 | Company number: 06943370

	2025 £	2024 £
Fixed assets		
Tangible assets (note 4)	59,303	74,129
Current assets		
Debtors (note 5)	-	30,000
Cash at bank and in hand	7,526	8,393
Total current assets	**7,526**	**38,393**
Creditors due within one year (note 6)	2,250	3,001
Net current assets	**5,276**	**35,392**
Total assets less current liabilities	**64,579**	**109,521**
Creditors due after more than one year (note 7)	18,548	22,800
Net assets	**46,031**	**86,721**
Unrestricted funds - general fund (note 9)	46,031	86,721
Total funds	**46,031**	**86,721**

For the year ended 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 4 September 2026 and signed on its behalf:

Betty KUSASIRA | Trustee and director

Balance sheet approval

Betty KUSASIRA
Trustee

AN

Angela NABANKEMA
Trustee

CW

Cissy MWESIGWA
Trustee

Notes to the accounts

1. Accounting policies

1a. Basis of accounting
The accounts have been prepared under the historical cost convention and on an accruals basis, in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the Charities SORP (FRS 102), second edition issued in October 2019. The charity is a public benefit entity. The accounts are presented in pounds sterling.

1b. Incoming resources
Income is recognised when the charity is entitled to the resources, receipt is probable and the amount can be measured reliably. Donations are recognised on this basis; income subject to unfulfilled performance conditions is deferred until the conditions are met.

1c. Resources expended
Expenditure is accounted for on an accruals basis and classified under headings that aggregate costs relating to each category. Costs that cannot be directly attributed are allocated on a basis consistent with the use of resources.

1d. Allocation and apportionment of costs
All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund accounting
Unrestricted funds are available for the charitable objectives at the trustees' discretion. Restricted funds may be used only for purposes specified by the donor or the appeal under which they were raised. Designated funds are amounts set aside by the trustees from unrestricted funds for specific future purposes or projects.

1f. Depreciation
Equipment is depreciated at 20% on a reducing balance basis to write off its cost over its estimated useful life.

Notes to the accounts

1g. Donations and investment income

Tithes, offerings, seed donations and other givings are presented within donations and legacies. Bank interest is presented within investment income.

2. Directors and employees

Particulars of employees, including directors, are presented below. Employee costs during the year:

	2025 £	2024 £
Employee costs		

3. Employees

	2025 No.	2024 No.
Average number of employees	-	-

4. Tangible fixed assets

	Equipment £	Total £
Cost at 30 December 2024	144,783	144,783
Cost at 31 December 2025	**144,783**	**144,783**
Depreciation at 30 December 2024	70,654	70,654
Charge for the year	14,826	14,826
Depreciation at 31 December 2025	**85,480**	**85,480**
Net book amount at 31 December 2025	**59,303**	**59,303**
Net book amount at 31 December 2024	74,129	74,129

Notes to the accounts

5. Debtors

Amounts falling due within one year:

	2025 £	2024 £
Other debtors	-	30,000
Total debtors	**-**	**30,000**

6. Creditors due within one year

	2025 £	2024 £
Other creditors	2,250	3,001
Total	**2,250**	**3,001**

7. Creditors due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	18,548	22,800
Total	**18,548**	**22,800**

8. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Members' liability is limited to the guarantee applicable on winding up.

Notes to the accounts

9. Unrestricted funds

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General fund	86,721	113,217	(153,907)	-	46,031
Total	**86,721**	**113,217**	**(153,907)**	**-**	**46,031**

10. Restricted funds

No restricted fund movements are reported for the year. All assets, liabilities and funds presented in the balance sheet relate to unrestricted funds.

11. Trustee and related-party disclosures

Proposed standard wording - subject to trustee confirmation
The following nil disclosures are for approval only and must be confirmed against the records for both reporting periods before submission.

Trustee remuneration and benefits
No trustees received remuneration or other employment benefits from the charity or a related entity during either reporting period.

Trustee expenses
No trustee expenses were reimbursed by the charity or paid directly to third parties on behalf of trustees during either reporting period.

Related-party transactions and balances
There were no related-party transactions requiring disclosure during either reporting period and no outstanding balances with related parties at either reporting date.

If any proposed nil statement is not applicable, it must be replaced with the relevant disclosure, including the parties, relationship, nature, amounts, authority where relevant, and outstanding balances and terms. Related parties include trustees, close family members and connected entities.

GREAT COMMISSION MINISTRIES

For the year ended 31 December 2025

Detailed income

	2025 £	2024 £
Investment income		
Bank interest	-	129
Total investment income	**-**	**129**
Donations and legacies		
Tithe	30,308	28,811
Other givings and donations	35,135	24,687
Seed donation	21,559	21,190
Offering	26,215	42,496
Total donations and legacies	**113,217**	**117,184**
Total incoming resources	**113,217**	**117,313**

Detailed expenditure

Charitable activities	2025 £	2024 £
Streaming, radio and TV costs	4,102	4,159
Travel	2,172	252
Events and other services	19,248	5,952
Insurance	763	736
Water rates	1,737	-
Heat and light (gas & electric)	9,667	6,282
Rent	56,735	55,210
Cleaning and waste collection	3,085	1,922
Repairs and renewals	7,898	2,149
Wages and allowances	15,576	8,300
Equipment maintenance	5,183	2,834
Computer, software and website costs	695	359
Accountancy fees	1,250	1,250
Professional fees	1,452	336
Printing	268	35
Stationery & office supplies	2,497	1,822
Telephone, internet and broadband	1,202	1,371
Donations to other ministries	1,203	-
Security costs	1,142	3,181
Bank charges	870	425
Bank interest	-	3
Interest on loans repayable within 5 years	211	376
Sundry expenses	2,124	-
Depreciation of equipment	14,827	18,535
Total expenditure	**153,907**	**115,489**