HIGHERGROUND CHRISTIAN ASSEMBLY
TRUSTEES' REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2025

Charity number: 1170386

HIGHERGROUND CHRISTIAN ASSEMBLY
TRUSTEES' REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2025

CONTENTS: Page

Charity Information	3
Trustees' annual report	4-7
Independent Examiner's Report	8-9
Statement of Financial Activities	10
Statement of Financial Position	
Notes to the Financial Statements	11-12

HIGHERGROUND CHRISTIAN ASSEMBLY
TRUSTEES' REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2025

CHARITY INFORMATION AS AT 31st DECEMBER 2025

Trustees	PST GODFREY IGBOEGWU GLADYS OGECHI SCHLIEK SOPHIA MAYONE
Charity registered number	1170386
Registered Address	47 ASHMORE CLOSE PECKHAM LONDON UNITED KIGDOM
Independent Examiner	Umaru Kabba USK Accounting Solutions (Chartered Accountants) 69 St Francis Avenue Gravesend England, DA12 4SZ
BANKERS	BARCLAYS BANK PLC

HIGHERGROUND CHRISTIAN ASSEMBLY TRUSTEES' REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

The Trustees present their annual report and the Charity's accounts for the year ended 31st December 2025.

ORGANISATION AND MANAGEMENT

- The overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.
- Day to Day project activity of the charity is managed and carried out by the volunteers.

AIMS AND OBJECTIVES

- The advancement of Christian Faith.
- Employing diverse ways of teaching and educating members on the knowledge of God .
- To give Christian care and welfare to all members of the community as necessary.
- Working with others charities, organisations and churches in the organisation and support of events with similar Christian objectives.

THE PRINCIPAL OBJECTS OF THE CHARITY INCLUDE:

- The advancement of Christian faith worldwide.
- The relief of sickness, financial hardship and preserve good health by the provision of funds, goods or services of any kind, including through the provision of cpouselling and support.
- The advancement of education in such ways in the United Kingdom as the trustees from time to time may think deem fit.

HIGHERGROUND CHRISTIAN ASSEMBLY TRUSTEES' REPORT(continued)
FOR THE YEAR ENDED 31st DECEMBER 2025

VOLUNTEERS/WORKERS

- The charity has a very dedicated volunteers/workers team.
- We are committed to training and development of these volunteers to enhance their performance.

GOING CONCERN BASIS

The Trustees have formed a judgement, at the time of approving the financial statements that going concern basis is appropriate.

GOVERNING DOCUMENT

Higherground Christian Assembly is a registered charity, it is governed by a trust deed.

ACHIEVEMENTS IN THE YEAR

The charity carried out major activities to further its objectives and they include:

- The charity offered help and connected with other charities nationally and international
- in accordance with the objectives of the charity.
- A lot of programmes and events were organised during the year to promote Christian faith.
- City wide Evangelistic outreaches.
- Monthly street outreaches.
- Weekly church services, praye meetings and bible study.
- Relieving homelessness through various support.

THE TRUSTEES'REPORT(continued)
FOR THE YEAR ENDED 31t DECEMBER2025

REVIEW OF THE FINANCIAL POSITION

The financial statements cover the operation of Higherground Christian Assembly.They have been prepared in accordance with the requirements of the 2005 statement of Recommended Practice(SORP).

For the year ended 31st December 2025, the financial activities showed a total incoming resources of £39,252 comprised of total tithes, offerings and donations from members and external contributors. This was spent mainly on charitable activities and total expenditure amounted to £29,015. We closed the year with a net surplus of £10,237.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes of company law) 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).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the income resources and application of resources, including the income and expenditure of the charity 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

THE TRUSTEES'REPORT (continued)
FOR THE YEAR ENDED 31st DECEMBER 2025

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 opeeraion.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity, hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts were approved by the Board of Trustees on 20 March 2026 and signed on behalf of the Board by:

PST GODFREY IGBOEGWU	GIgboegwu	Trustee
……	…….	……
Name	Signature	Position

INDEPENDENT EXAMINER'S REPORT TO THE TURSTEEES OF HIGHERGROUND CHRISTIAN ASSEMBLY

We report on the financial statements for the year ended 31 December 2025 which are set out in pages below. This report is made soley to the Charity's Trustees, as a body.

Responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this financial statements (under section 43(2) of the Charity Commission (under section43(7) (b) of the Act), and to state whether particular matters have come to our attention.

Basis of Independent examiner's report

Our examination was carried out in accordance with Charity SORP. 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 include consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 asstaement

In the course of our examination, no matter has come to our attention which indicate that:

- Adequate accounting records have not been kept.

INDEPENDENT EXAMINER'S REPORT (continued)
TO THE TURSTEEES OFHIGHERGROUND CHRISTIAN ASSEMBLY

- The financial staatements are not in agreement with the accounting recoprds.
- We have not received all the information and explanations for our audit

Signed By: …Ukabba……

Umaru Kabba

HIGHERGROUND CHRISTIAN ASSEMBLY'S STATEMENTS OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st DECEMEBR 2025

RECEIPTS	Notes	Non restricted funds 2025	Total Funds 2025	Total Funds 2024
Incoming resources:	1	£	£	£
Voluntary income		9,142	9,142	7,924
Corporate donation		30,000	30,000	43,000
Fund Raising		110	110	
HMRC grants				10,220
TOTAL INCOME RESOUCES		**39,252**	**39,252**	**61,144**
EXPENDITURE				
Church activites payments	1	29,015	29,015	47,419
TOTAL RESOURCES EXPENDED		**29,015**	**29,015**	**47,419**
NET INCOME /OUTGOING				
NET RESOURCES B/F TRANSFER		10,237	10,237	13,725
Net incoming for the year		**10,237**	**10,237**	**13,725**
Net movement in Funds		10,237	10,237	13,725
Balances brought forward		14,776		1,051
Funds carried forward at 31 December 2025		**25,013**		**14,776**

HIGHERGROUND CHRISTIAN ASSEMBLY'S STATEMENTS OF
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31st DECEMEBR 2025

	Notes	2025 £	2024 £
FIXED ASSETS	3	8,656	8,699
CURRENT ASSET			
Bank and cash balance	4	25,056	14,776
NET ASSET		**33,712**	**23,475**
FINANCE BY:	5		
Non restricted funds		23,475	9,750
Surplus for the year		10,237	13,725
		33,712	**23,475**

Approved by the Board of Trustees on 20 March 2026 and signed on its behalf by:

PST GODFREY IGBOEGWU	GIgboegwu	Trustee
.....	.....	.....
Name	Signature	Position

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIVES
FOR THE YEAR ENDED 31st DECEMBER 2024

---

1. RECEIPTS AND PAYMENTS ANALYSIS OF CHURCH ACTIVITIES

Accounting Policy

The accounts have been prepared in accordance with the requirements of the 2005 Statement
of Recommended Practice (SORP).

Depreciation policy

The Charity applied 5% depreciation on all its assets for this reporting period.

INCOMES

All incomes in Notes 1 in the accounts come from offerings, tithes and donations from memebres and external contributors.

	Non Restricted Funds	Total Funds	Total Funds
RECEIPTS	**2025**	**2025**	**2024**
Incoming resources:	£	£	£
Voluntary income	9,142	9,142	7,924
Donation	30,000	30,000	53,220
Fund Raising	110	110	
TOTAL INCOME RESOUCES	**39,252**	**9,252**	**61,144**
PAYMENTS			
Admin cost	1,699	1,699	1,075
Rent	9,360	9,360	5,598
Charity activity	8,290	8,290	35,773
Rates-council	275	275	248

Advertisement	1,876	1,876	765
Printing&postage	820	820	570
Travel	2,903	2,903	3,107
Light &heat	458	458	163
Equipment repairs	611	611	
Organist maintenance	2,080	2,080	
Telephone	480	480	
Accountant Fee	120	120	120
Depreciation	43	43	
	29,015	**29,015**	**47,419**
Net incoming income	10,237	10,237	13,725

3. Fixed Assets

Key Boards	998	998	1,050
Speakers	1,948	1,948	2,050
Mics	950	950	1,000
Fans	119	119	125
Mixers	475	475	500
Pulpit	950	950	1,000
Carpet	190	190	200
Chairs&Tables	95	95	100
Trunk Boxes	475	475	500
Chairs&Tables	950	950	1,000

Gazobos	1,550	1,550	1,600
	8,699	8,699	9,125
Depreciation charge	43	43	426
Net book Value	**8,656**	**8,656**	**8,699**

4. Finance by:

	2025	**2025**	**2024**
Non restricted fund	23,475	23,475	9,750
Surplus/(Deficit) for the year	10,237	10,237	13,725
	33,712	**33,712**	**23,475**

5. Cash Flow Statement for the year ending 31 December 2025

	£	£
Bal B/F	14,776	
Voluntary Income	9,142	
Fundraising	110	
Donnation	30,000	
		54,028
Payments		
Admin cost	1,699	
Rent	9,360	
Charity activity	8,290	
Rates-council	275	
Advertisement	1,876	
Printing&postage	820	
Travel	2,903	
Light &heat	458	
Equipment repairs	611	
Organist maintenance	2,080	
Telephone	480	
Accountant Fee	120	
		28,972
Cash balance at 31 Dec'25		**25,056**