AMAIGBO TOWN UNION UK

ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDING 01 JANUARY 2026

Charity registration Number :1191170
Company registration number :CE023812

AMAIGBO TOWN UNION UK
FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

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AMAIGBO TOWN UNION UK
OFFICERS AND PROFESSIONAL ADVISERS

The Board of Trustees

L. Duru
Osita B Onuoha
A Oluigbo
K. Mgbokwere
Y. N Okafor
C. Anyiam

Registered Office

4 Rhodan Gordon Court
69 The Hyde
London
NW9 6AS

Independent Examiner

Edwige Fomo CGMA
EFK & CO CONSULTING LTD
132-134 Great Ancoats Street
Manchester
M4 6ED

Bankers

Natwest Bank
10 Yorkshire Street
Oldham
Lancashire
OL1 1QT

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

The Trustees present their report together with the financial statements of the charity for the year ended 01 January 2026. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the Charity's constitution and applicable law.

These financial statements comply with the Charities Act 2011, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102) and the Charities Act 2011).

OBJECTIVES AND ACTIVITIES

There are Four main areas of objectives and activities of our charity organisation:

1.The advancement of Education through award of scholarships and provision of study materials like laptops; computers; books. We will also encourage vocational teaching programmes and the advancement of education in Igbo culture, history and language.

2.The relief of financial hardship through donation of clothing; food; furniture and beddings

3. Bereavement support and counselling

4. Donation of hospital equipment to healthcare facilities in Amaigbo.

Explain how the organisation carries out its purposes:

Amaigbo Town Union will only be able to carry out its purposes through appropriate funding.

We will be relying on voluntary donations and through accessing funding through the National lottery. So far, some individuals have donated to us, and we have also had a successful application from the National lottery for a food palliative programme successfully carried out July 2022.

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

ACHIEVEMENTS AND PERFORMANCE

The trustees meet regularly to discuss issues relevant to our charity organisation. Matters are deliberated and decisions made. We are in regular contact with the parent organisation.

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We have also been able to get a website. This will make it easier to showcase who we are and relate better with the general public and other charity organisations.

We also had some voluntary donations from some individuals from our parent organisation.

We have also during the year 2024 given some scholarship to students to encourage excellence and leadership in children

Staff and volunteers

All areas of the church/charity are essentially filled by volunteers without whom the charity could not function.

PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity in the period ending 01 January 2026. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the review of controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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FINANCIAL REVIEW

The Trustees have prepared the accounting policies for AMAIGBO TOWN UNION UK in accordance with the requirements of the SORP and of best accounting practice.

Review of the year

The Trustees are reporting a period of financial surplus. Total income in the year is £5,885 (2025: £3,309). The costs are £1,067 (2025: £3,280) and were contained within budget due to strong financial management and good cost control.

Income and Expenditure

AMAIGBO TOWN UNION UK relies on voluntary income as its principal source of funding. Total donation and legacies in the year was £5,545 (2025: £3,309)

The costs of raising funds were £337 (2025: £0), and the costs of fund generating activities were £330 (2025: £0).

There was no Income from Charitable activities in the accounts £0 (2024: £0) and the income for other trading activities was £340 (2025:£nil)

AMAIGBO TOWN UNION UK

REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

FINANCIAL REVIEW *(continued)*

The costs of charitable Activities are £0 (2024: £2,880).

Governance

The £400 (2025: £400) 'governance' costs include the costs associated with independent examination of the accounts £400.

Surplus

Total incoming resources exceeded the resources expended in the period by £4,818 (2025: £29).

Balance Sheet

The Balance Sheet as at 01st January 2026 was strong ensuring that the charity has the assets required to deliver its commitments to the community.

Reserves policy

The Trustees have adopted a reserve policy which they consider appropriate, to ensure the continuing ability of AMAIGBO TOWN UNION UK to meet its objectives and obligations. The policy also seeks to maintain an acceptable ratio between the free reserves and the level of unrestricted cash expenditure.

'Free reserves' are represented by the unrestricted funds less the tangible fixed assets. 'Unrestricted cash expenditure' represents the operating costs for the year less the charge for depreciation.

The Charity does not intend to accumulate significant reserves but depends upon the ongoing support of its donors to meet future costs. In order to be prudent, the aim over the next 2 to 3 years to accumulate in general reserves an amount equivalent to 1 event costs".

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

PLANS FOR FUTURE PERIODS

Looking ahead

In 2026 AMAIGBO TOWN UNION UK plans to continue its strong focus on the below areas:

In 2026/27 it is likely our charity will continue to support the vulnerable people in the community. The feedback from the food palliative was very positive but was not enough. With the on-going cost of living crisis, the beneficiaries of the food palliative would like the programme to be repeated.

Funding permitting, we can also look into the other areas in our objectives and activities.

We will be looking at reaching out to our people in Amaigbo—again, this will depend on funding.

We are looking at plans to empower our youths to start organising themselves and being more proactive.

We have applied for Lottery Commission fund to promote Igbo Heritage and Culture among our Youths toward the end of 2025. It will be used in the year 2026/27.

RELATED PARTIES

A summary of transactions with related parties is set out in note 13 of the financial statements.

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

TRUSTEES' RESPONSIBILITIES

Charity Law 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 financial activities for that year together with its assets and liabilities at the end of the year, adequately distinguishing any material, special trust or other restricted fund of the charity. In preparing those financial statements, the directors are required to:

a) select suitable accounting policies and then apply them consistently.

b) make judgments and estimates that are reasonable and prudent;

c) state whether the policies adopted are in accordance with the appropriate SORP on accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and

d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statements of Recommended Practice and the regulations made under section of the Charities Act 2011.

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 irregularities. The trustees have the power to invest in such Assets as they see fit

Signed on behalf of the charity's Trustees



Signed by Mr K Mgbokwere

Date : 18th March 2026

AMAIGBO TOWN UNION UK
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMAIGBO TOWN UNION UK YEAR ENDING 01 JANUARY 2026

I report on the accounts of the charity for the period ending 01 January 2026 which are set out on pages 8 to 17

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

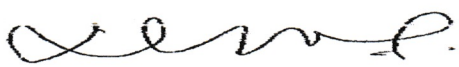
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   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 : 20th March 2026

Edwige Fomo CGMA
EFK & CO CONSULTING LTD
132-134 Great Ancoats Street
Manchester
M4 6ED

AMAIGBO TOWN UNION UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 01 JANUARY 2026

	Notes	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
INCOMING RESOURCES		£	£	**£**	£
Incoming resources from generating funds:					
Donations and legacies	2a	490	5,055	**5,545**	3,309
Other Trading income	2c	340	0	**340**	0
TOTAL INCOMING RESOURCES		830	5,055	**5,885**	3,309
RESOURCES EXPENDED					
Charitable activities	3	330	337	**667**	2,880
Governance costs	5	400	0	**400**	400
TOTAL RESOURCES EXPENDED		730	337	**1,067**	3,280
NET(OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		100	4,718	**4,818**	29
TRANSFERS					
Transfer between Funds		400	(400)	**0**	0
NET MOVEMENT IN FUNDS		500	4,318	**4,818**	29
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		796	1,628	**2,424**	2,395
TOTAL FUNDS CARRIED FORWARD		1,296	5,946	**7,242**	2,424

The charity has no recognised gains or losses other than the results for the year as set out above.

AMAIGBO TOWN UNION UK
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDING 01 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
INCOMING RESOURCES		830	5,055	**5,885**	3,309
TOTAL RESOURCES EXPENDED		(730)	(337)	**(1,067)**	(3,280)
OPERATING SURPLUS		100	4,718	**4,818**	29
OTHER INCOME					
Investment Income	2d	0	0	**0**	0
SURPLUS FOR THE FINANCIAL YEAR		100	4,718	**4,818**	29

The charity has no recognised gains or losses other than the results for the year as set out above.

AMAIGBO TOWN UNION UK

BALANCE SHEET

As at 01 JANUARY 2026

	Note	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
CURRENT ASSETS			
Debtors	8	**1,098**	365
Cash at bank and in hand	9	**6,545**	2,459
		7,642	2,824
CREDITORS: Amounts falling due within one year	10	**400**	400
NET CURRENT ASSETS		**7,242**	2,424
TOTAL ASSETS LESS CURRENT LIABILITIES		**7,242**	2,424
NET ASSETS		**7,242**	2,424
FUNDS OF THE CHARITY			
Restricted Income Funds	11a	**5,946**	1,628
Unrestricted Income Funds	11b	**1,296**	796
		7,242	2,424

These financial statements were approved by the trustees on 18th March 2026 and signed on their behalf by:

Mr K Mgbokwere

Trustee

Osita B Onuoha

Trustee

AMAIGBO TOWN UNION UK
STATEMENT OF CASH FLOWS
YEAR ENDING 01 JANUARY 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash income		4,818	29
Adjustments to cash from non-cash items			
Depreciation		0	0
		4,818	29
Working capital adjustments			
Decrease/(increase) in stocks		0	0
Decrease/(increase) in debtors	8	(733)	(259)
Decrease/(increase) in creditors	10	0	(200)
Net cash flows from operating activities		**4,086**	(430)
Cash flows from investing activities			
Purchase of tangible fixed Assets		0	0
Net cash flows from investing activities		0	0
Cash flows from financing activities			
Interest received from savings		0	0
Net cash flows from financing activities		0	0
Net increase/(decrease) in cash and cash equivalents		4,086	(430)
Cash and cash equivalents at 1 January		2,459	2,889
Cash and cash equivalents at 31 December		6,545	2,459

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

1. ACCOUNTING POLICIES

Statement of Compliance

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

Incoming Resources

Donations & gifts

Donations and gifts are generally only recognised when received by or on behalf of the charity. In exceptional cases where an amount is significant, gifts are recognised as income when the charity is notified of a commitment to make a donation and the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Income tax

Income tax recoverable on gift aid donations is recognised on a receivable basis.

Grants

Grants to the charity are accounted for as soon as charity is notified of its legal entitlement and the amount due.

Income from charitable activities

All income from events and activities is recognised when due.

Income from fund generating activities

Income raised by special fund raising events, and trading activities are accounted for in the period in which the charity is entitled to receipt.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Direct Charitable Expenditure

Directly attributable expenditure has been allocated to the appropriate fund. Where costs have been shared the expenditure has been allocated to funds on the basis of their estimated consumption of expenses.

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

1. ACCOUNTING POLICIES *(Continued)*

Governance

These costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds and in charitable activities. This includes such items as external audit, legal advice for trustees and costs associated with constitutional and statutory requirements, including trustee's meetings.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost, or if gifted, at the value to the charity on receipt.

Depreciation is calculated on the costs or valuation of the assets at the rate of 25% (2025: 25%) using the straight line method.

Current Assets

Amounts owing to the charity at 01 January 2026 in respect of income are shown as debtors less provision for amounts that may prove uncollectable.

Funds

Funds held by the charity are either:

Unrestricted general funds

These are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

2. INCOMING RESOURCES

2a Donations and legacies	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Gifts Individuals	0	4,485	**4,485**	2,810
Gifts Business	490	0	**490**	240
Tax Refund	0	570	**570**	259
	490	5,055	**5,545**	3,309

2c Income from other trading activities	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Trading Sales	340	0	**340**	0
Fundraising Events	0	0	**0**	0
	340	0	**340**	0
TOTAL INCOMING RESOURCES	830	5,055	**5,885**	**3,309**

Many volunteers give freely of their time in the service of our Lord for the charity, the value of which is unquantifiable.

3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Costs of Direct Charitable Activities	330	337	**667**	2,880
Support Costs	400	0	**400**	400
	730	337	**1,067**	3,280

4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	undertaken directly Total £	Support costs Total £	**TOTAL 2026 £**	TOTAL 2025 £
Costs of Generating Voluntary Income	337	0	**337**	0
Costs of Fund Generating Activities	330	0	**330**	0
Costs of Charitable Activities	0	0	**0**	2,880
Governance costs	0	400	**400**	400
	667	400	**1,067**	3,280

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

5. GOVERNANCE COSTS

	Unrestricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Independent examiner's fee	400	**400**	300
Other Governance costs	100	**100**	100
	500	**500**	400

6. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging	**2026 £**	2025 £
Independent examiner's fee	**300**	300
Depreciation of owned assets	**0**	0

7. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

AMAIGBO TOWN UNION UK did not have employee during the year ending 01 January 2026 (2025: Nil)
The charity Trustees were not paid or received any other benefits from the employment with the charity in the year (2025: £Nil) neither were they reimbursed expenses during the year (2025: £ Nil). The Key management personnel of the charity comprise the Trustees and Senior management Team. The total benefit of the senior management team of the charity were £nil, (2025: £nil)

8. DEBTORS

	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
Prepayments and accrued income	**1,098**	365
	1,098	365

9. CASH AT BANK & IN HAND

	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
Current Account	**6,545**	2,459
	6,545	2,459

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

10. CREDITORS: Amounts falling due within one year

	AMAIGBO TOWN UNION UK 2026	AMAIGBO TOWN UNION UK 2025
	£	£
Accruals and deferred income	**400**	400
	400	400

The bank loan, Credit Cards & Overdrafts are secured by a fixed and floating charge over all the assets of the charity.

11. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 01-Jan-25	**Movement in Resources** Incoming	Outgoing	Transfers Between Funds	**Balance at 01-Jan-26**
	£	£	£	£	**£**
11a. Restricted Funds	1,628	5,055	(337)	(400)	**5,946**
	1,628	5,055	(337)	(400)	**5,946**
11b. Unrestricted Funds Funds					
General Fund	796	830	(830)	400	**1,196**
	2,424	5,885	(1,167)	0	**7,142**

12. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets	**Net Current Assets / (Liabilities)**	**Creditors Due after One Year**	**TOTAL**
	£	**£**	**£**	**£**
Restricted Funds	0	5,946	0	**5,946**
	0	5,946	0	**5,946**
Unrestricted Funds	0	1,196	0	**1,196**
	0	1,196	0	**7,142**

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

13. RELATED PARTY TRANSACTIONS

During the period there was no related party transactions (2025: £nil).

14. CONTINGENCIES

The Trustees have confirmed that there were no contingencies liabilities which should be disclosed at 01 January 2026.

AMAIGBO TOWN UNION UK

ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDING 01 JANUARY 2026

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Income and Expenditure

AMAIGBO TOWN UNION UK relies on voluntary income as its principal source of funding. Total donation and legacies in the year was £5,545 (2025: £3,309)

The costs of raising funds were £337 (2025: £0), and the costs of fund generating activities were £330 (2025: £0).

There was no Income from Charitable activities in the accounts £0 (2024: £0) and the income for other trading activities was £340 (2025:£nil)

AMAIGBO TOWN UNION UK

REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

FINANCIAL REVIEW *(continued)*

The costs of charitable Activities are £0 (2024: £2,880).

Governance

The £400 (2025: £400) 'governance' costs include the costs associated with independent examination of the accounts £400.

Surplus

Total incoming resources exceeded the resources expended in the period by £4,818 (2025: £29).

Balance Sheet

The Balance Sheet as at 01st January 2026 was strong ensuring that the charity has the assets required to deliver its commitments to the community.

Reserves policy

The Trustees have adopted a reserve policy which they consider appropriate, to ensure the continuing ability of AMAIGBO TOWN UNION UK to meet its objectives and obligations. The policy also seeks to maintain an acceptable ratio between the free reserves and the level of unrestricted cash expenditure.

'Free reserves' are represented by the unrestricted funds less the tangible fixed assets. 'Unrestricted cash expenditure' represents the operating costs for the year less the charge for depreciation.

The Charity does not intend to accumulate significant reserves but depends upon the ongoing support of its donors to meet future costs. In order to be prudent, the aim over the next 2 to 3 years to accumulate in general reserves an amount equivalent to 1 event costs".

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

PLANS FOR FUTURE PERIODS

Looking ahead

In 2026 AMAIGBO TOWN UNION UK plans to continue its strong focus on the below areas:

In 2026/27 it is likely our charity will continue to support the vulnerable people in the community. The feedback from the food palliative was very positive but was not enough. With the on-going cost of living crisis, the beneficiaries of the food palliative would like the programme to be repeated.

Funding permitting, we can also look into the other areas in our objectives and activities.

We will be looking at reaching out to our people in Amaigbo—again, this will depend on funding.

We are looking at plans to empower our youths to start organising themselves and being more proactive.

We have applied for Lottery Commission fund to promote Igbo Heritage and Culture among our Youths toward the end of 2025. It will be used in the year 2026/27.

RELATED PARTIES

A summary of transactions with related parties is set out in note 13 of the financial statements.

AMAIGBO TOWN UNION UK
REPORT OF THE TRUSTEES
YEAR ENDING 01 JANUARY 2026

TRUSTEES' RESPONSIBILITIES

Charity Law 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 financial activities for that year together with its assets and liabilities at the end of the year, adequately distinguishing any material, special trust or other restricted fund of the charity. In preparing those financial statements, the directors are required to:

a) select suitable accounting policies and then apply them consistently.

b) make judgments and estimates that are reasonable and prudent;

c) state whether the policies adopted are in accordance with the appropriate SORP on accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and

d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statements of Recommended Practice and the regulations made under section of the Charities Act 2011.

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 irregularities. The trustees have the power to invest in such Assets as they see fit

Signed on behalf of the charity's Trustees



Signed by Mr K Mgbokwere

Date : 18th March 2026

AMAIGBO TOWN UNION UK
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMAIGBO TOWN UNION UK YEAR ENDING 01 JANUARY 2026

I report on the accounts of the charity for the period ending 01 January 2026 which are set out on pages 8 to 17

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

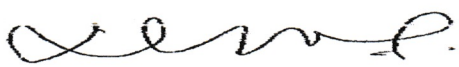
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   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 : 20th March 2026

Edwige Fomo CGMA
EFK & CO CONSULTING LTD
132-134 Great Ancoats Street
Manchester
M4 6ED

AMAIGBO TOWN UNION UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 01 JANUARY 2026

	Notes	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
INCOMING RESOURCES		£	£	**£**	£
Incoming resources from generating funds:					
Donations and legacies	2a	490	5,055	**5,545**	3,309
Other Trading income	2c	340	0	**340**	0
TOTAL INCOMING RESOURCES		830	5,055	**5,885**	3,309
RESOURCES EXPENDED					
Charitable activities	3	330	337	**667**	2,880
Governance costs	5	400	0	**400**	400
TOTAL RESOURCES EXPENDED		730	337	**1,067**	3,280
NET(OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		100	4,718	**4,818**	29
TRANSFERS					
Transfer between Funds		400	(400)	**0**	0
NET MOVEMENT IN FUNDS		500	4,318	**4,818**	29
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		796	1,628	**2,424**	2,395
TOTAL FUNDS CARRIED FORWARD		1,296	5,946	**7,242**	2,424

The charity has no recognised gains or losses other than the results for the year as set out above.

AMAIGBO TOWN UNION UK
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDING 01 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
INCOMING RESOURCES		830	5,055	**5,885**	3,309
TOTAL RESOURCES EXPENDED		(730)	(337)	**(1,067)**	(3,280)
OPERATING SURPLUS		100	4,718	**4,818**	29
OTHER INCOME					
Investment Income	2d	0	0	**0**	0
SURPLUS FOR THE FINANCIAL YEAR		100	4,718	**4,818**	29

The charity has no recognised gains or losses other than the results for the year as set out above.

AMAIGBO TOWN UNION UK

BALANCE SHEET

As at 01 JANUARY 2026

	Note	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
CURRENT ASSETS			
Debtors	8	**1,098**	365
Cash at bank and in hand	9	**6,545**	2,459
		7,642	2,824
CREDITORS: Amounts falling due within one year	10	**400**	400
NET CURRENT ASSETS		**7,242**	2,424
TOTAL ASSETS LESS CURRENT LIABILITIES		**7,242**	2,424
NET ASSETS		**7,242**	2,424
FUNDS OF THE CHARITY			
Restricted Income Funds	11a	**5,946**	1,628
Unrestricted Income Funds	11b	**1,296**	796
		7,242	2,424

These financial statements were approved by the trustees on 18th March 2026 and signed on their behalf by:

Mr K Mgbokwere

Trustee

Osita B Onuoha

Trustee

AMAIGBO TOWN UNION UK
STATEMENT OF CASH FLOWS
YEAR ENDING 01 JANUARY 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash income		4,818	29
Adjustments to cash from non-cash items			
Depreciation		0	0
		4,818	29
Working capital adjustments			
Decrease/(increase) in stocks		0	0
Decrease/(increase) in debtors	8	(733)	(259)
Decrease/(increase) in creditors	10	0	(200)
Net cash flows from operating activities		**4,086**	(430)
Cash flows from investing activities			
Purchase of tangible fixed Assets		0	0
Net cash flows from investing activities		0	0
Cash flows from financing activities			
Interest received from savings		0	0
Net cash flows from financing activities		0	0
Net increase/(decrease) in cash and cash equivalents		4,086	(430)
Cash and cash equivalents at 1 January		2,459	2,889
Cash and cash equivalents at 31 December		6,545	2,459

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

1. ACCOUNTING POLICIES

Statement of Compliance

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

Incoming Resources

Donations & gifts

Donations and gifts are generally only recognised when received by or on behalf of the charity. In exceptional cases where an amount is significant, gifts are recognised as income when the charity is notified of a commitment to make a donation and the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Income tax

Income tax recoverable on gift aid donations is recognised on a receivable basis.

Grants

Grants to the charity are accounted for as soon as charity is notified of its legal entitlement and the amount due.

Income from charitable activities

All income from events and activities is recognised when due.

Income from fund generating activities

Income raised by special fund raising events, and trading activities are accounted for in the period in which the charity is entitled to receipt.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Direct Charitable Expenditure

Directly attributable expenditure has been allocated to the appropriate fund. Where costs have been shared the expenditure has been allocated to funds on the basis of their estimated consumption of expenses.

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

1. ACCOUNTING POLICIES *(Continued)*

Governance

These costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds and in charitable activities. This includes such items as external audit, legal advice for trustees and costs associated with constitutional and statutory requirements, including trustee's meetings.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost, or if gifted, at the value to the charity on receipt.

Depreciation is calculated on the costs or valuation of the assets at the rate of 25% (2025: 25%) using the straight line method.

Current Assets

Amounts owing to the charity at 01 January 2026 in respect of income are shown as debtors less provision for amounts that may prove uncollectable.

Funds

Funds held by the charity are either:

Unrestricted general funds

These are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

2. INCOMING RESOURCES

2a Donations and legacies	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Gifts Individuals	0	4,485	**4,485**	2,810
Gifts Business	490	0	**490**	240
Tax Refund	0	570	**570**	259
	490	5,055	**5,545**	3,309

2c Income from other trading activities	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Trading Sales	340	0	**340**	0
Fundraising Events	0	0	**0**	0
	340	0	**340**	0
TOTAL INCOMING RESOURCES	830	5,055	**5,885**	**3,309**

Many volunteers give freely of their time in the service of our Lord for the charity, the value of which is unquantifiable.

3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds Total £	Restricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Costs of Direct Charitable Activities	330	337	**667**	2,880
Support Costs	400	0	**400**	400
	730	337	**1,067**	3,280

4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	undertaken directly Total £	Support costs Total £	**TOTAL 2026 £**	TOTAL 2025 £
Costs of Generating Voluntary Income	337	0	**337**	0
Costs of Fund Generating Activities	330	0	**330**	0
Costs of Charitable Activities	0	0	**0**	2,880
Governance costs	0	400	**400**	400
	667	400	**1,067**	3,280

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

5. GOVERNANCE COSTS

	Unrestricted Funds Total £	**TOTAL 2026 £**	TOTAL 2025 £
Independent examiner's fee	400	**400**	300
Other Governance costs	100	**100**	100
	500	**500**	400

6. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging	**2026 £**	2025 £
Independent examiner's fee	**300**	300
Depreciation of owned assets	**0**	0

7. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

AMAIGBO TOWN UNION UK did not have employee during the year ending 01 January 2026 (2025: Nil)
The charity Trustees were not paid or received any other benefits from the employment with the charity in the year (2025: £Nil) neither were they reimbursed expenses during the year (2025: £ Nil). The Key management personnel of the charity comprise the Trustees and Senior management Team. The total benefit of the senior management team of the charity were £nil, (2025: £nil)

8. DEBTORS

	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
Prepayments and accrued income	**1,098**	365
	1,098	365

9. CASH AT BANK & IN HAND

	AMAIGBO TOWN UNION UK 2026 £	AMAIGBO TOWN UNION UK 2025 £
Current Account	**6,545**	2,459
	6,545	2,459

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

10. CREDITORS: Amounts falling due within one year

	AMAIGBO TOWN UNION UK 2026	AMAIGBO TOWN UNION UK 2025
	£	£
Accruals and deferred income	**400**	400
	400	400

The bank loan, Credit Cards & Overdrafts are secured by a fixed and floating charge over all the assets of the charity.

11. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 01-Jan-25	**Movement in Resources** Incoming	Outgoing	Transfers Between Funds	**Balance at 01-Jan-26**
	£	£	£	£	**£**
11a. Restricted Funds	1,628	5,055	(337)	(400)	**5,946**
	1,628	5,055	(337)	(400)	**5,946**
11b. Unrestricted Funds Funds					
General Fund	796	830	(830)	400	**1,196**
	2,424	5,885	(1,167)	0	**7,142**

12. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets	**Net Current Assets / (Liabilities)**	**Creditors Due after One Year**	**TOTAL**
	£	**£**	**£**	**£**
Restricted Funds	0	5,946	0	**5,946**
	0	5,946	0	**5,946**
Unrestricted Funds	0	1,196	0	**1,196**
	0	1,196	0	**7,142**

AMAIGBO TOWN UNION UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 01 JANUARY 2026

13. RELATED PARTY TRANSACTIONS

During the period there was no related party transactions (2025: £nil).

14. CONTINGENCIES

The Trustees have confirmed that there were no contingencies liabilities which should be disclosed at 01 January 2026.