Registered number
1192307

# GREAT MANSION CHURCH

## Report and Accounts

## 31 December 2025

**GREAT MANSION CHURCH**
**Report and accounts for the ended 31 December 2025**

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**Great Mansion Church**
**The report of the trustees for the year ended 31 December 2025**

**Introduction**
The trustees present their annual report and accounts for the year ended 31 December 2025. The board of trustees acknowledge the difficulty with the performance of the charity during the year and the position at 31st December 2025 but consider that the charity is still in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

**Name, registered office and constitution of the charity**
The full name of the charity is Great Mansion Church

| | |
|---|---|
| The legal registration details are: | |
| Date of registration | 12/11/2020 |
| Charity Registration number | 1192307 |
| The Registered Office is | 51 Fearnley House<br>Vestry Road<br>London, SE5 8JR |

**Availability and adequacy of assets of each of the funds**
The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

**Transactions and Financial position**

The financial statements are set out on pages 6 to 7. The financial statements have been prepared implementing The Charities SORP (FRS 102) and Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard 102.
As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The statement of Financial Activities show net outgoing resources for the year of a revenue nature of £23,582 (prior year £33,025).
Free unrestricted liquid reserves amounted to £9,130 (prior year £16,197).

**The members of the Board of Trustees of the Charity during the year ended 31st December 2024 were:-**

Rev Stephen Okyere - Chairman
Mr Ernest Nana Poku - Trustee
Ms Portia Asante - Trustee

**Great Mansion Church**
**The report of the trustees for the year ended 31 December 2025**

**Statement of trustees' responsibility in respect of the accounts**

The Charities Act 2011, and the Charity (Accounts and Reports) Regulation 2008 require the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and its result for the year. In preparing the accounts, the trustees have followed the best practice and confirm that they have:

a) selected suitable accounting policies and applied them consistently;
b) made judgements and estimates that are reasonable and prudent;
c) prepared the accounts on a going concern basis.
d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the financial statement.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the content of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the ensure that the accounts comply with the charity law. They are also responsible for report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

**This report was approved by the board of trustees on 26 October 2026**



Ernest Nana Poku
Trustee

**Great Mansion Church**
**Independent Examiner's Report to the trustees of the charity**
**for the year ended 31 December 2025**

I report on the financial statements of the Charity on pages 6 to 7 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 SORP (effective January 2016), under the historical cost convention and accounting policies set out on page 8.

**Respective responsibilities of trustees and examiner**
As described in page 3, the Charity's trustees are responsible for the preparation of the financial statements.
The trustees are satisfied that the audit requirement of section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuit to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for conducting an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

**Basis of opinion and scope of work undertaken**
I conducted my examination in accordance with the General Directives given by the Charity Commissioners of England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on the test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedure undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subject to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statement give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

**Great Mansion Church**
**Independent Examiner's Report to the trustees of the charity**
**for the year ended 31 December 2025**

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above in connection with my examination, I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) regulations 2008 (The Regulations) the accounts of this unincorporated charity are not required to be audited under Part 16 of the Companies Act 2006; this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable; and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and ;

iii) that the financial statements be prepared in accordance with the methods and principles set out in 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 my report in order to enable a proper understanding of the accounts to be reached.

Yaw Nuama
Nuama & Co Ltd
Chartered Certified Accountants
102 Mitcham Lane
London
SW16 6NR

**Great Mansion Church**
**Statement of financial activities**
**for the year ended 31 December 2025**

| | Notes | Unrestricted Funds 2025 £ | Restricted Funds 2024 £ |
|---|---|---|---|
| Incoming resources | | 23,582 | 33,025 |
| Resources expended | | (30,649) | (27,305) |
| Net incoming resources | | (7,067) | 5,720 |

**Great Mansion Church**
**Statement of financial position**
**as at 31 December 2025**

| | Note | 2025 | | 2024 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 9,130 | | 16,197 | |
| Total current assets | | 9,130 | | 16,197 | |
| **Net current assets** | | | 9,130 | | 16,197 |
| **Total assets less current liabilities** | | | 9,130 | | 16,197 |
| **Total net assets** | | | 9,130 | | 16,197 |
| **Capital and reserves** | | | | | |
| Unrestricted accumulated funds | | | - | | - |
| Net movement in the year | | | 9,130 | | 16,197 |
| Total charity funds | | | 9,130 | | 16,197 |

**The accounts were approved by the trustees on 26 October 2026**

Ernest Nana Poku
Trustee

**Great Mansion Church**
**Notes to the Accounts**
**for the year ended 31 December 2025**

## 1 Accounting policies

### Basis of preparation of the accounts

The financial statements of the charitable company have been prepared under the provisions of The Charities SORP (FRS 102), Accounting and Reporting by Charities: 'Statement of Recommended Practice' applicable to charities preparing the accounts in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (effective September 2015). The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operations and in order to comply with the requirements of the SORP.

The particular accounting policies adopted are set out below:

**Accounting convention**
The financial statements are prepared on a going concern basis, under the historical cost

**Recognition of liabilities**
Liabilities are recognised on the basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**Resources expended**
The policy for including items within the relevant activity categories of resources expended is the amount spent in furtherance of the charity's objectives.

**Taxation**
As a registered charity, the charitable company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

## 2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity and there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**Great Mansion Church**
**Notes to the Accounts**
**for the year ended 31 December 2025**

| 3 | **Surplus/(Deficit) for the financial year** | **2025** £ | **2024** £ |
|---|---|---|---|
| | This stated after crediting: | | |
| | Incoming resources receivable in the year | 23,582 | 33,025 |
| | Charitable activities | (29,649) | (26,105) |
| | Accountancy and Independent Examiner's fee | (1,000) | (1,200) |

| 4 | **Movement in reserves** | |
|---|---|---|
| | At 01 January 2025 | 16,197 |
| | Deficit for the year | (7,067) |
| | At 31 December 2025 | 9,130 |

**Great Mansion Church**
**Detailed statement of financial activities**
**For the year ended 31 December 2025**

| | 2025 £ | | 2024 £ | |
|---|---|---|---|---|
| **Income** | | | | |
| Tithes and offerings | 21,316 | | 32,875 | |
| Donations and other contributions | 2,265 | | 150 | |
| | | 23,581 | | 33,025 |
| **Expenditure** | | | | |
| Accountancy fees | 1,000 | | 1,200 | |
| Insurance | 229 | | 217 | |
| Catering and social activities | 1,146 | | 2,051 | |
| Running costs | 1,145 | | 2,641 | |
| Rent | 14,872 | | 13,313 | |
| Gifts and donations | 7,582 | | 4,550 | |
| Subscriptions | 195 | | 1,000 | |
| Stationery and printing | 502 | | 1,817 | |
| Training and volunteers expenses | 1,306 | | 342 | |
| Travel and subsistence | 2,672 | | 174 | |
| | | 30,649 | | 27,305 |
| Total funds carried forward | | (7,067) | | 5,720 |