HOPE CHURCH NEWCASTLE

REPORT AND FINANCIAL STATEMENTS
For the year ended 1 January 2026

Charity Number 1194913

HOPE CHURCH NEWCASTLE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 1 January 2026

Contents **Page**

Trustees annual report	1 to 10
Independent examiners report	11
Statement of Receipts and Payments	12
Statement of Assets and Liabilities	13
Notes to the financial statements	14 to 18

Hope Church Newcastle
TRUSTEES ANNUAL REPORT
For the year ended 1 January 2026

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 1 January 2026.

The financial statements comply with the Charities Act 2022, the Memorandum and 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 Standard applicable in the UK and Republic of Ireland (FRS 102)

1. Objectives and Activities

Aims of the Charity

The advancement of the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature.

Objectives, strategies and activities for the year

Our charitable objectives are achieved by:
- Providing public worship services.
- Facilitating fellowship and Bible study.
- Evangelising through social and community events.
- Offering pastoral care and spiritual support.

To fulfil our objectives, we have adopted the following activities:

Weekly Worship Services
We hold regular Sunday services that are open to all members of the public, regardless of background, belief, or personal circumstances. These services offer a space for worship, prayer, learning, and spiritual reflection. They also provide the opportunity for attendees to connect with one another and the wider church community.

Fellowship and Bible Study
We organise regular fellowship meetings that usually take place in the homes of our members and volunteers. These gatherings include Bible study, prayer, and group discussions that provide deeper spiritual engagement and opportunities for personal growth. These smaller, more intimate settings allow participants to build closer relationships with one another while deepening their understanding of the Christian faith.

Community Outreach and Evangelism
In addition to our religious services and fellowship gatherings, we also run a variety of social events aimed at engaging with the wider community. These events serve as a form of outreach, enabling us to share the message of Christianity in a welcoming and accessible way. Through these activities, we seek to build bridges with individuals who may not otherwise attend church, offering them a pathway to explore faith in a non-pressured environment.

Pastoral Care
Personal pastoral care is provided to our members, offering spiritual support and guidance as they navigate life's challenges. This includes one-to-one prayer sessions, home visits, and general emotional and spiritual support during times of need. Our pastoral care program reflects our commitment to supporting our community members in both their spiritual journey and personal lives.

2. Public Benefit Statement

Hope Church Newcastle is a Christian church and registered charity operating in the United Kingdom. Our purpose is to advance the Christian faith for the benefit of the public, in accordance with the teachings of Jesus Christ as recorded in the Bible. We achieve this by offering a range of religious, educational, and charitable services that are open to all, regardless of faith, belief, or background.

Our church provides regular worship services, open to the public, that offer opportunities for spiritual growth, community prayer, and Christian fellowship. We also conduct religious ceremonies such as baptisms, weddings, and funerals, which serve the needs of individuals and families in our local and wider communities.

We provide pastoral care and counselling to individuals, offering guidance, emotional support, and prayer during times of personal difficulty or crisis. This includes visiting the sick, comforting the bereaved, and supporting individuals struggling with mental health, loneliness, or other personal challenges. Our church is actively involved in community outreach, supporting vulnerable and disadvantaged groups.

3. Policy on Grant Making

This policy outlines the criteria and procedures that would govern the distribution of grants by Hope Church Newcastle. Any grant-making activities will aim to further our charitable objectives and align with our core mission to support the public benefit through the advancement of the Christian faith and the provision of charitable support to those in need.

3.1. Eligibility for Grants

Grants will be made only for individuals or organisations that meet the following criteria:

- The grant must advance one or more of our charitable objectives.
- The recipient must be either:
    - An individual in need, or
    - An organisation that operates for charitable purposes and benefits the public in accordance with the law of England and Wales.

We will not consider grant applications from political organisations, for-profit businesses, or individual organisations that do not align with the charitable purposes and ethos of Hope Church Newcastle.
Any grants, if issued, will fall into the following categories:

- **Emergency Grants.** Short-term financial assistance to individuals or families in crisis situations (e.g., homelessness, disaster relief).
- **Community Support Grants.** Financial support for organisations or projects that provide services to vulnerable or disadvantaged groups within the community.
- **Faith-Based Initiatives.** Support for organisations or programs that directly advance the Christian faith or related activities, such as youth ministry, mission work, or Bible education.

3.2. Grant Application Process

1. Application Submission - Eligible applicants will be required to submit a formal grant application. The application must include details of the proposed project or need, how it aligns with the objectives of the church, and a clear plan for the use of the grant.

2. Assessment - Each application will be assessed based on its potential to further the charitable objectives of Hope Church Newcastle, the public benefit provided, and the capacity of the applicant to deliver the proposed outcomes.

3. Trustee Review - All grant applications will be reviewed by the trustees, who will make decisions based on the merits of the application and available resources. The trustees' decision will be final.

4. Monitoring and Evaluation - If a grant is awarded, recipients will be required to provide periodic reports demonstrating how the funds have been used and the outcomes achieved.

We reserve the right to exclude certain applications based on the following:

• Applications that do not align with the church's charitable purposes.
• Requests for general operational costs or salaries, unless directly linked to a project that supports our objectives.
• Projects or activities that are not compatible with Christian values.

3.3. Funding and Resources

Funds will be sourced from donations, fundraising activities, or other income generated by the charity. The trustees will ensure that any funds allocated for grant-making do not detract from the core activities of the church, and all grants will be made in accordance with charity law and best practices for financial stewardship.

3.4. Governance and Accountability

The trustees of Hope Church Newcastle will maintain full oversight of any grant-making activities, ensuring that all grants align with our charitable objectives and provide a clear public benefit. A record of all grants made will be kept, including details of the recipient, amount awarded, and outcomes achieved. This will ensure transparency and accountability in the use of funds.

This Grant Making Policy will be reviewed annually or as necessary, to ensure that it remains relevant and aligned with the needs of the church and the community we serve.

4. Policy on Social Investment

Under the Charities Act 2011, the trustees of Hope Church Newcastle have a legal duty to ensure that the charity's assets are used in a manner that furthers its charitable objectives. The Act also allows trustees to make social investments, provided they meet the following requirements:

• The investment must be made with the intention of achieving a social impact that aligns with the charity's purposes.
• The trustees must ensure that any financial returns are in the best interests of the charity and proportionate to the level of risk.

The trustees must also ensure that all social investments comply with relevant charity law and financial regulations.

4.1. Social Investment Objectives

Should Hope Church Newcastle choose to engage in social investment, any such investment would aim to:

• Support the advancement of the Christian faith and the community through projects or enterprises that deliver a positive social impact.
• Generate financial returns that can be reinvested into the charity's ongoing charitable activities and mission.

Social investments will only be made if they clearly align with the charity's objectives and provide measurable benefits to the community.

4.2. Investment Criteria

In considering any social investments, Hope Church Newcastle will apply the following criteria:

• Alignment with Charitable Purposes: The investment must directly support one or more of the charity's charitable purposes, including advancing the Christian faith, supporting the vulnerable, or providing community services.

- Financial Return: The trustees will seek to ensure that any social investment provides a reasonable financial return. The expected financial return must be proportionate to the level of risk and in the best interests of the charity.
- Social Impact: The social investment must deliver a clear and measurable social benefit to the community or target group, such as improved living conditions, educational opportunities, or spiritual growth.
- Risk Management: The trustees will assess and manage the risks associated with any social investment, ensuring that the level of risk is appropriate for the expected social and financial returns.
- Compliance: The investment must comply with all relevant legal and regulatory requirements, including those set out in the Charities Act 2011.

4.3. Decision-Making Process

1. Initial Assessment: The trustees will consider potential social investments, assessing both the financial viability and the social impact. Investments will be assessed in line with the criteria outlined above.
2. Professional Advice: Where necessary, the trustees will seek professional financial and legal advice to ensure that the investment is in the best interests of the charity and complies with all relevant regulations.
3. Trustee Approval: All social investment decisions will be subject to the approval of the board of trustees. A majority decision will be required to proceed with any investment.
4. Ongoing Monitoring: Any social investments made by the charity will be subject to ongoing monitoring to ensure that the expected social and financial returns are being achieved. Regular reports will be reviewed by the trustees.

4.4. Governance and Accountability

The trustees of Hope Church Newcastle are responsible for ensuring that any social investments align with the charity's mission and provide both a social and financial return. The trustees will maintain records of all social investment decisions, including the rationale for each investment, the expected outcomes, and the monitoring and evaluation processes.

All social investment activities will be reported in the charity's annual accounts and reports to ensure transparency and accountability to donors, beneficiaries, and the public.

This Social Investment Policy will be reviewed on an annual basis or whenever there are significant changes to the charity's financial position or strategic priorities. The policy will also be updated in response to changes in the legal or regulatory framework governing charitable investments.

5. Contribution by Volunteers

Hope Church Newcastle is very involved in the community and relies on voluntary help. Over 25 volunteers assist with stewarding events, worship services, bible studies and pastoral care. Most volunteers are members of the church.

6. Achievements and Performance

The trustees of Hope Church Newcastle regularly evaluate the charity's activities to ensure that its objectives are being met effectively and that the charity is providing a clear public benefit in accordance with its charitable purposes. The following is an overview of how our achievements and performance have been measured over the reporting period.

Regular Worship Services
Our weekly Sunday services continued to be well attended. These services provided a welcoming environment for both regular members and newcomers to engage in Christian worship and receive spiritual support.

Attendance numbers and feedback from attendees were regularly reviewed to ensure that the services met the spiritual needs of the community. Positive feedback highlighted the importance of maintaining these services as a core activity, and adjustments were made based on feedback to improve the structure and content of the services.

Fellowship and Bible Study Groups
We hosted five fellowship groups running weekly throughout the year. These meetings provided opportunities for individuals to deepen their understanding of the Bible and develop stronger relationships within the church community.

Participant feedback indicated a high level of satisfaction with the content and format of the fellowship meetings. Regular reviews by group leaders and trustees ensured that the topics covered were relevant to participants' spiritual growth and aligned with the charity's mission.

Community Outreach and Evangelism
Several social events were organised during the year, including public walks, meal gatherings, and sport events, which attracted members of the local community who were not regular attendees of our services. These events served as important opportunities for evangelism and building relationships with the wider community.

The success of these outreach efforts was measured by the number of attendees and follow-up engagement with the church's regular activities. Increased participation in services and fellowship groups from individuals introduced to the church through these events demonstrated their positive impact.

Pastoral Care
Throughout the year, our pastoral care team provided support to individuals, offering guidance, prayer, and practical help where needed. This included home visits, one-to-one prayer sessions, and emotional support during times of personal difficulty.

The effectiveness of our pastoral care was assessed through direct feedback from those receiving support, as well as regular meetings of the pastoral care team to review individual cases and identify areas for improvement. The trustees are confident that our pastoral care program has had a significant positive impact on the lives of our members.

7.Fundraising

During the reporting period, Hope Church Newcastle did not engage in any active fundraising activities. The charity's income has primarily been generated through donations from church members, supporters, and other voluntary contributions, as well as income from regular charitable activities and services.

As a charity, we remain mindful of our responsibilities regarding fundraising, should we decide to undertake such activities in the future. We are committed to ensuring that any future fundraising efforts will be carried out in an ethical, transparent, and responsible manner in accordance with best practices, and that any funds raised will be used to support the charitable objectives of the organisation.

In the absence of formal fundraising activities, we have continued to manage our resources responsibly and ensure that donations and contributions are directed effectively to further our charitable mission, including supporting our regular Sunday services, fellowship gatherings, community outreach, and pastoral care.

8. Investments

During the reporting period, Hope Church Newcastle did not engage in any investment activities. The charity's financial resources have been managed prudently, and we have primarily relied on donations and voluntary contributions from our members and supporters to fund our charitable activities.

While no investments have been made, the trustees continue to review the charity's financial position regularly to ensure that any future investment decisions will be made in accordance with the charity's objectives and in compliance with the Charities Act 2011. Should the charity decide to make investments in the future, we are committed to ensuring that any investment activities will support our charitable purposes and provide a clear public benefit.

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £58,214 (2025: £47,183) and expenditure of £45,299 (2025: £51,785). There was an operating surplus of £12,915 (2025: deficit of £4,602).

At 1 January 2026 the Charity had net assets of £72,250 (2025: £59,335).

Reserves policy/No reserves reason/Going concern

The Trustees consider the level of reserves, £72,250 (2025: £59,335), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

We are committed to ensuring that all potential risks to the charity are identified, assessed, and managed effectively in order to safeguard the charity's assets, reputation, and ability to carry out its charitable objectives.

During the reporting period, the trustees conducted a regular review of the charity's risk management framework to ensure that risks were properly managed. The key areas of risk and the strategies in place to mitigate these risks are outlined below:

- Financial Risk. The charity's primary financial risk is a reliance on voluntary donations, which could fluctuate and affect our ability to fund key activities. We maintain prudent financial controls, regularly monitor cash flow, and ensure that reserves are maintained at an appropriate level. The trustees review the financial position quarterly to ensure the sustainability of the charity's activities. A reserves policy is in place to provide a buffer for operational costs during periods of financial uncertainty.

- **Financial Risk.** The charity's primary financial risk is a reliance on voluntary donations, which could fluctuate and affect our ability to fund key activities. We maintain prudent financial controls, regularly monitor cash flow, and ensure that reserves are maintained at an appropriate level. The trustees review the financial position quarterly to ensure the sustainability of the charity's activities. A reserves policy is in place to provide a buffer for operational costs during periods of financial uncertainty.
- **Governance and Compliance Risk.** Ensuring that the charity complies with all relevant laws and regulations, including those set out by the Charities Act 2011, poses an ongoing governance challenge. Trustees attend regular training sessions to stay informed of any changes in charity law and best practices. We also conduct an annual governance review and ensure that proper policies are in place, including safeguarding, data protection, and financial management.
- **Operational Risk.** The charity's day-to-day operations, including the organisation of worship services, fellowship meetings, and pastoral care, present risks associated with the management of volunteers and delivery of services. We have established clear procedures for volunteer management, ensuring that appropriate training and supervision are provided. Regular risk assessments are conducted for all events and activities to ensure the safety and well-being of participants. Our safeguarding policy is regularly reviewed to ensure compliance with best practices.

The trustees maintain a risk register that is updated regularly to reflect any new or emerging risks. Each risk is evaluated based on its likelihood and potential impact on the charity's operations and reputation. This allows us to prioritise areas of concern and implement necessary controls and procedures to mitigate identified risks.

11. Plans for future periods

The trustees of Hope Church Newcastle are committed to ensuring that the charity continues to advance its mission of promoting the Christian faith, supporting the spiritual growth of individuals, and contributing positively to the local community. Our plans for the future reflect our desire to build on the successes of the past year and respond to the evolving needs of our members and the wider community.

Expanding Worship Service, Bible Study group and Pastoral Care

We plan to continue offering our regular Sunday worship services, bible study groups, and pastoral care which remain central to our mission. In the coming year, we aim to:

- Increase engagement by offering more diverse service formats, such as incorporating guest speakers and music.
- Increase the number of fellowship and Bible study groups by training more leaders and volunteers to facilitate these sessions.
- Offer a wider variety of Bible study topics to cater to different interests and stages of spiritual growth.
- Extend pastoral services to individuals in the wider community who may not be regular members of the church, but who need support.

Growing Our Community Outreach and Volunteer Engagement

We are committed to continuing and expanding our outreach efforts in the community. Plans include:

- Hosting more social events that are open to the public, providing opportunities to build relationships with local residents and share the message of Christianity in a welcoming, non-pressured environment.
- Developing new evangelistic programs that appeal to diverse groups within the community, including youth, families, and seniors.
- Increase volunteer recruitment efforts to support our expanding activities, particularly in pastoral care, community outreach, and event management.
- Regularly recognise and celebrate the contributions of our volunteers through appreciation events and public acknowledgment in church services and communications.

Improving Infrastructure and Facilities

As our congregation and activities grow, we recognise the need to improve and expand our facilities. Over the next year, we plan to:

- Explore options for improving the accessibility and capacity of our current worship and fellowship spaces, ensuring that they are welcoming and comfortable for all attendees.
- Invest in equipment and technology enhances our ability to deliver both in-person and online services effectively.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Hope Church Newcastle
Charity number	1194913
Registered office	50 Roseden Way Newcastle Upon Tyne United Kingdom NE13 9BN
Trustees and Members of the Board	Hansen Salim Shiela Yii Ling Lim Sabina Yii Cheing Lim Jennifer Sarah Sim Cindy Hui Ning Lau
Chief Executive and Senior staff members	N/A
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX

13. Fund held as custodian trustees on behalf of others

During the reporting period, Hope Church Newcastle did not hold any funds as custodian trustees on behalf of any other organisations or individuals. The trustees confirm that the charity has no responsibility for managing or safeguarding any external funds as a custodian trustee.

14. Exemptions from disclosures

During the reporting period, Hope Church Newcastle did not claim any exemptions from disclosure. All necessary information regarding the charity's activities, finances, governance, and management has been fully disclosed in this report in compliance with the relevant requirements of the Charities Act 2011 and other applicable regulations.

15. Structure, governance and management

Governing Document

Hope Church Newcastle is an unincorporated association governed by its constitution, which serves as the charity's governing document. The constitution sets out the charity's objectives, the rules for managing its activities, and the procedures for the appointment of trustees and members.

The constitution outlines the responsibilities of the trustees in ensuring the charity's compliance with its charitable purposes, as well as the processes for conducting meetings, managing finances, and handling membership matters. The trustees ensure that the charity operates in accordance with the terms of the constitution, and any amendments to the governing document are made in accordance with the procedures outlined in the document and the Charities Act 2011.

The governing document is reviewed periodically to ensure that it remains relevant and fit for purpose as the charity grows and evolves.

Recruitment and Appointment of the Board

Trustees are recruited and appointed based on their skills, experience, and commitment to the charitable objectives of the organisation. Trustees are typically recruited through a combination of the following methods:

- Internal Nominations: Current trustees and members of the charity may nominate individuals who demonstrate the values and skills needed to support the governance of the charity.
- Volunteers and Members: Individuals who are actively involved in the charity's activities, either as volunteers or members, are often considered for trustee roles due to their familiarity with the charity's operations and commitment to its mission.

Candidates for the board are assessed based on their skills, experience, and alignment with the charity's mission. The board ensures that prospective trustees bring diverse perspectives and expertise that can contribute to the effective governance of the charity. Shortlisted candidates may be interviewed by current trustees to assess their understanding of the charity's objectives and their ability to fulfil the responsibilities of a trustee. Background checks and references are also conducted where necessary.

New trustees are formally appointed through a vote by the existing board members. Appointments are confirmed at the Annual General Meeting (AGM) or a specially convened board meeting.

Board Induction and Training
New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee."
- A copy of the governance structure.

16. Related parties

During the reporting period, Hope Church Newcastle did not enter into any transactions with related parties, including trustees, their family members, or organisations in which trustees have a significant interest.

The trustees have complied with the charity's conflict of interest policy, and any potential conflicts are managed according to established procedures. All trustees are required to declare any conflicts of interest at the start of their term and at each board meeting.

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 the Trustees on 07.10.2026 and signed on their behalf by:

Hansen Salim
Chair

HOPE CHURCH NEWCASTLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 1 January 2026

I report on the financial statements of Hope Church Newcastle for the year ended 1 January 2026, which are set out on pages 12 to 18.

Respective responsibilities of trustees and 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 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 16.10.2026

HOPE CHURCH NEWCASTLE

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 1 January 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
Receipts from:					
Donations and legacies	5	35,318	-	**35,318**	19,158
Other trading activities	6	22,896	-	**22,896**	28,025
Total receipts		58,214	-	**58,214**	47,183
Payments on:					
Charitable activities					
Operation of the charity	7	45,299	-	**45,299**	51,785
Total payments		45,299	-	**45,299**	51,785
Reconciliation of funds					
Net of receipts/payments		12,915	-	**12,915**	(4,602)
Cash funds brought forward		59,335	-	**59,335**	63,937
Cash carried forward		72,250	-	**72,250**	59,335

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 14 to 18 form an integral part of these accounts.

HOPE CHURCH NEWCASTLE

Charity Number 1194913

STATEMENT OF ASSETS AND LIABILITIES

As at 1 January 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	**Total 2025 £**
Cash funds					
Cash at bank and in hand	11	72,250	-	72,250	59,336
Assets retained for Charity's own use					
Equipment				1,445	-
Liabilities: amounts falling due within one year	12			**384**	360
Funds of the charity					
Unrestricted income funds				72,250	59,335
Restricted income funds				-	-
Total funds				**72,250**	**59,335**

The notes on pages 14 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on: 16.10.2026

and are signed on its behalf by: H Salim
Chair

and are signed on its behalf by: J S Slim
Trustee

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared 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.

Hope Church Newcastle meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £72,250 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when received.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Analysis of receipts

		Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
5	**Donations and legacies**				
	Cash donations	35,318	-	**35,318**	19,158
		35,318	-	**35,318**	19,158
6	**Other trading activities**				
	Events	22,743	-	**22,743**	25,660
	Other receipts	153	-	**153**	2,365
		22,896	-	**22,896**	28,025

Receipts were £58,214 (2025: £47,183) of which £58,214 was unrestricted or designated (2025: £47,183) and £0 was restricted (2025: £0)

Analysis of payments on charitable activities

		Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
7	***Charitable activities***				
	Direct costs				
	Events	28,367	-	**28,367**	33,943
	Donations	2,346	-	**2,346**	6,151
	Support costs				
	Rent	7,065	-	**7,065**	6,996
	Bank fees	124	-	**124**	60
	Telephone	-	-	**-**	-
	Training	333	-	**333**	-
	Travel	2,727	-	**2,727**	-
	Equipment	1,519	-	**1,519**	-
	Other payments	2,458	-	**2,458**	4,275
	Governance costs				
	Independent examiner's fees for reporting on the accounts	360	-	**360**	360
		45,299	-	**45,299**	51,785

Payments on charitable activities were £45,299 (2025: £51,785) of which £45,299 was unrestricted or designated (2025: £51,785) and £0 was restricted (2025: £0)

8 **Fees for examination of the accounts**

	2026	2025
	£	£
Independent examiner's fees for reporting on the accounts	**360**	360
	360	360

9 **Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2026	2025
	£	£
Travel	**96**	-
	96	-

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Name of the trustee or related party	Relationship to charity	Description of the transaction	**Amount**
			£
Hansen salim	Trustee	Donation	3,340
Shiela Yii Cheing Lim	Trustee	Donation	1,412
Jennifer Sarah Sim	Trustee	Donation	5,404

10 **Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

11 **Cash at bank and in hand**

	2026	2025
	£	£
Current account	**68,373**	57,112
Monza account	**710**	2,224
SumUp account	**3,167**	-
	72,250	59,336

12 **Liabilities (payable within 1 year)**

	2026	2025
	£	£
Independent examination of accounts	**384**	360
	384	360

13 **Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

14 **Analysis of charitable funds**

Analysis of movements in unrestricted funds

Unrestricted funds	**Fund balances brought forward** £	**Incoming resources** £	**Resources expended** £	**Transfers** £	**Fund balances carried forward** **£**
General unrestricted fund	59,335	58,214	(45,299)	-	**72,250**
Totals	59,335	58,214	(45,299)	-	**72,250**

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity

15 **Capital commitments**

As at 1 January 2026, the charity had no capital commitments (2025 -£nil)