Sacred Africa Ministries

Annual report and unaudited financial statements

For the year ended 31 December 2025

Sacred Africa Ministries

Legal and administrative information

Trustees	S Abraham J Watson A Samuel S Wellington M Abraham
Charity registration	England and Wales
Registered charity number	1196717
Principal address	12 Graham Road Halesowen West Midlands United Kingdom B62 8LJ
Independent examiner	DJH Halesowen Limited Church Court Stourbridge Road Halesowen West Midlands B63 3TT

Sacred Africa Ministries

Contents

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

Sacred Africa Ministries

Trustees' Report

For the year ended 31 December 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the CIO are, for the public benefit:
to advance the Christian faith in such parts of the United Kingdom and the world as the Charity Trustees may from time to time decide the relief of persons who are in need by reason of their ill-health, unemployment, financial hardship and such other economic or social disadvantage.

We support the NHS via the University Hospitals Birmingham which comprises of 4 hospitals by making regular food and toiletry donations. We also support Let's Feed Brum by providing volunteers to go out and distribute food and toiletries to the homeless. We support the PDSA by collecting and donating clothes and performing sponsored walks to raise funds to support the PDSA.

Public benefit

The trustees have had due regard to Charity Commission guidance on public benefit.

Achievements and performance

Charitable activities

The congregation regularly donates goods to the value of approximately £30 per person amounting to the value of approximately £250 per quarter.

We have provided extensive toiletries also tea, coffee, sugar and biscuits, and other light refreshments to the University Hospitals Birmingham, allowing them to provide drinks and biscuits to both staff and visitors.

Sacred Africa Ministries are also involved in working alongside "Lets Feed Brum" in supporting the homeless by volunteering our time and distributing food and drink to the homeless.

Our ongoing support for the PDSA in Harborne continues through regular donations of clothing and shoes, with approximately four donations made to date. These contributions amount to around £500 based on the weight-per-bag value and have helped to sustain and strengthen their charitable work.

Following the purchase of the church building in 2025, we have established regular youth band rehearsals, providing instrumental training and opportunities for young people to develop their musical abilities. We continue to deliver bible study sessions, offered both via Zoom and face-to-face meetings, ensuring accessible spiritual support for all members.

In August 2026, we hosted a large BBQ for the congregation and the wider community. The event was highly successful, with many newcomers expressing how welcomed and included they felt. Towards the end of 2026, the church is planning to hold a New Year's Eve open evening to welcome the new year for the entire congregation and the wider community.

Additionally, the church has undertaken voluntary fundraising efforts to contribute towards the cataract-removal surgery required by an elderly member of our affiliated overseas church.

Financial review

Financial position

The financial position of the charity is detailed on page 4.

Reserves policy
There are no outstanding debts or financial challenges. The Charity reserves finances to cover at least 3 months expenditure which amounts to £4,500.

Structure, governance and management
Governing document
The charity is controlled by its governing document, its constitution as a Charitable Incorporated Organisation, dated 22 November 2021.

The Trustees who served during the year and up to the date of signature of the financial statements were:
S Abraham
J Watson
A Samuel
S Wellington
M Abraham

Recruitment and appointment of trustees
Every Charity Trustee must be appointed by a resolution passed at a properly convened meeting of the Spiritual Leadership. In selecting individuals for appointment as Charity Trustees, the existing Charity Trustees of the Spiritual Leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 21 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure
Sacred Africa Ministries is administered by a Church Committee of the Officers and not more than five other members elected at the Group's Annual General Meeting (AGM).

The Officers of the Church Committee consist of:
Chairperson, Vice Chair, Treasurer & Church Secretary

The Church Committee shall meet at least two times a year. The Chairperson shall Chair all meetings of the Church Committee. The quorum for Church Committee meetings shall be five members. Voting at Church Committee meetings shall be by show of hands. If there is a tied vote, then the Chairperson shall have a second vote. The Church Committee may by a two-thirds majority vote for a good and proper reason to remove any Committee member, provided that person has the right to be heard before a final decision is made. The Church Committee may appoint another member of the Group as a Committee member to fill a vacancy provided the maximum number is not exceeded.

Sacred Africa Ministries

Trustees' Report (continued)

For the year ended 31 December 2025

The Trustees' report was approved by the Board of Trustees.

S Abraham

S Abraham

Date: 5/10/26

Sacred Africa Ministries

Independent examiner's report

To the Trustees of Sacred Africa Ministries

I report to the Trustees on my examination of the financial statements of Sacred Africa Ministries (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and 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 financial statements to be reached.

Mark Howell FCA
DJH Halesowen Limited
Church Court
Stourbridge Road
Halesowen
West Midlands
B63 3TT
6 October 2026

Sacred Africa Ministries

Statement of financial activities
(Including income and expenditure account)

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	39,004	30,387
Investments	3	1,231	1,731
Total income		40,235	32,118
Expenditure on:	4		
Charitable activities	5	17,010	16,699
Total expenditure		17,010	16,699
Net income and movement in funds		23,225	15,419
Reconciliation of funds:			
Fund balances at 1 January 2025		135,847	120,428
Fund balances at 31 December 2025		159,072	135,847

Sacred Africa Ministries

Balance sheet

As at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		272,219		-
Current assets					
Cash at bank and in hand		12,071		136,783	
Creditors: amounts falling due within one year	11	(2,596)		(936)	
Net current assets			9,475		135,847
Total assets less current liabilities			281,694		135,847
Creditors: amounts falling due after more than one year	12		(122,622)		-
Net assets			159,072		135,847
The funds of the Charity					
Unrestricted funds	13		159,072		135,847
			159,072		135,847

The financial statements were approved by the Trustees on 5/10/26.

S Abraham

Sacred Africa Ministries

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	4% Straight Line for 25 years
Fixtures and fittings	20% Straight Line

1 Accounting policies (Continued)

1.6 Taxation

The charity is exempt from tax on its charitable activities.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	39,004	30,387

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,231	1,731

4 Charitable Activities Costs

Independent examiner's fees charged were £973 (2024: £1,086)

5 Expenditure on charitable activities

	Year End 2025 £	Year End 2024 £
Direct costs		
Depreciation and impairment	2,336	-
Insurance	617	284
Postage & stationery	-	13
Sundries	3,045	2,228
Computer expenses	485	303
Travel & subsistence	2,991	9,162
Music instruments	907	1,058
Room hire	1,179	1,590
Church outings & activities	3,283	975
Interest paid	1,194	-
	16,037	15,613
Share of support and governance costs		
Governance	973	1,086
	17,010	16,699
Analysis by fund		
Unrestricted funds	17,010	16,699

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	973	1,086
Depreciation of owned tangible fixed assets	2,336	-

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year nor for the year ended 31 December 2024.

In the year to 31 December 2025, there were no trustees' expenses paid. In the year to 31 December 2024, there were trustees' expenses paid amounting to £1,280.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	271,874	2,681	274,555
At 31 December 2025	271,874	2,681	274,555
Depreciation and impairment			
Depreciation charged in the year	1,800	536	2,336
At 31 December 2025	1,800	536	2,336
Carrying amount			
At 31 December 2025	270,074	2,145	272,219

10 Loans and overdrafts

	2025	2024
	£	£
Bank loans	124,335	-
Payable within one year	1,713	-
Payable after one year	122,622	-

11 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	10	1,713	-
Accruals and deferred income		883	936
		2,596	936

12 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	10	122,622	-

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	135,847	40,235	(17,010)	159,072

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	120,428	32,118	(16,699)	135,847

14 Related party transactions

There were no related party transactions for the year (2024 - none).