

The David Chaudhary Ministries Fund
Unaudited Financial Statements
31 March 2024

HASWELL BROTHERS LLP

Chartered accountants
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The David Chaudhary Ministries Fund

Financial Statements

Year ended 31 March 2024

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The David Chaudhary Ministries Fund

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name The David Chaudhary Ministries Fund

Charity registration number 326436

Principal office 15 Woodham Gate
Newton Aycliffe
DL5 4UB

The trustees

Mr M L Taplin
Mr A P Chaudhary
Mr G J Carter
Rev W T O'Leary

Independent examiner Mr P T Harris FCA
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

The David Chaudhary Ministries Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Structure, governance and management

The names of the trustees and other legal information are shown on page 1 of these accounts. The trustees were appointed by the existing Trustees, being persons who are suitably experienced, well known to them and are of proven integrity and financial ability, and who are wholly in sympathy with the objects of the Trust. Trustees are kept up to date with changes that are required by Charity Law with the engagement of external consultants and advisors. The trustees are responsible for:

- The appointment of new trustees, being persons who are well known to them and are of proven integrity and financial ability, and who are wholly in sympathy with the objects of the Trust.
- Approving any new ventures.
- Any remuneration of key personnel is reviewed by the trustees and any approvals are agreed upon without connected individuals being present.
- Approving any significant donation from the charity.

The day-to-day responsibilities have been delegated to trustee Aaron Chaudhary and Stephen Chaudhary.

Trustees Training

The Trustees are experienced having served on the board for many years. The trustees intend to avail themselves of training resources in order to keep up to date with Trustee's role and responsibilities under Charity Law.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The charity's activities are for the public benefit in that firstly grants payable are made to works which eradicate poverty and ignorance. And payments to support ministries of those who preach and teach the gospel, and who make no charge for their services and assisted by public subscription are enabled to minister.

Objectives and activities

To proclaim and further the Gospel of God concerning His Son Jesus Christ our Lord, and the preaching and teaching of the Word of God in the United Kingdom and abroad, consistently with its doctrines and articles.

The David Chaudhary Ministries Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Risks

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems established to mitigate those risks. The principle risks facing the charity are in the following categories:

- Governance risks
- Financial risks
- Law and regulation compliance

These risks are mitigated in the following ways:

- Appointment of experienced and diversely skilled individuals to the Board of Trustees
- Trustee approval for significant financial decisions
- Engagement of external consultants to advise on significant issues.

Related parties

Three of the Trustees (A. Chaudhary, M. Taplin and W. O'Leary) are also on the Board of Trustees of the David Chaudhary Ministries Children's Home Trust (Registered Charity 1092114).

The David Chaudhary Ministries Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

As well as supporting the work of David Chaudhary Ministries' co-ministers in their various ministries within the UK and overseas. Support for pastors, widows, and churches in India continued at the level of the previous year. This includes financial assistance, resources and opportunities for spiritual and practical growth.

During the period under review two additional pastors were sponsored enabling bringing the total to twenty. Remarkably, some of those now supported by the ministry were once children cared for through earlier programmes and are now dedicating their lives to serving others and sharing the gospel. These pastors are from rural areas and serve communities with limited resources.

Additionally, working in collaboration with local churches thirty three widows were supported with financial assistance. Again, these widows are in rural areas with limited support. These widows often face isolation as their children move to urban areas for work. To address this, the ministry has initiated 'fellowship gatherings' for foster a sense of community and a support network. Most of those in receipt of support-both pastors and widows, do not have bank accounts and so come to the children's home the ministry uses as a base. As well as receiving their support, widows and pastors receive lunch coupled with a time of encouragement through a message shared by a pastor. These gatherings provide much-needed community and spiritual upliftment.

Strong connections have been maintained with local churches and pastors, ensuring a network for spiritual growth and practical support.

The pastors who are supported come with recommendations and are known to those we work with. Widows are often connected to local churches and are most often referrals from people who recognise the genuine needs in the community.

Stephen and Lesley visited India twice during the period under review, on their second visit, they were joined by Stephen's sister, Joyce, and her son, Isaac. For Joyce, it was her first visit to India and she was able to see first-hand the life work of her parents who founded the ministry over 40 years ago and has continued.

The ministry is grateful for the opportunity to support those who faithfully serve their communities and to provide comfort for widows in need. The impact of this work is evident in the lives of the pastors and widows, whose gratitude and personal testimonies are a testament to the ministry's impact.

David Chaudhary Ministries remains steadfast in its commitment to support the teaching and peaching of the gospel. To support pastors and widows, and churches, fostering spiritual growth and practical assistance. With faith and continued support, the ministry will continue its efforts of making a difference in the lives of many.

In addition, Stephen has visited several churches in the UK who support or at one time supported the ministry, during these meetings the local churches have been given verbal or visual updates which have been appreciated.

The charity supports one other overseas ministry in the Philippines.

The charity continues to function to facilitate the ministry of David Chaudhary Ministries' co-ministers as ministers of the Gospel in the United Kingdom and Europe.

The David Chaudhary Ministries Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Financial review

During the year income totalled £73,767 (2023 - £18,789). The charity's income is made up of donations received from individuals along with the Gift Aid tax recovered on those donations. The charity also received an extraordinary legacy of an investment property during the year with a market value of £58,000 which included in income. There was investment income of £1,954 included in income during the year which arose from the donated investment property.

The charity's total expenditure for the year was £19,880 (2023 - £19,571). Most of this expenditure was supporting the work of David Chaudhary Ministries' co-ministers in their various ministries, as well as grants to other charitable organisations. At the end of the financial year the charity has £83,036 in unrestricted reserves.

Reserves

The charity had reserves of £83,036 in unrestricted funds on 31st March 2024. It is the intention of the trustees to maintain reserves at the level needed to cover twelve months of activities. Reserves are accumulated for projects designated by the trustees.

Grant making policy

The charity makes grants in accordance with its objects and only to persons known to the trustees and does not make unsolicited grants.

Governance and internal control

The major risks to which the charity is exposed, have been identified by the trustees, and systems have been established to mitigate them.

Plans for future periods

Our mission and goals for the future remain consistent with our objectives, that is to communicate the Gospel of Jesus Christ, to assist those involved in Christian ministry in the United Kingdom and abroad.

The David Chaudhary Ministries Fund

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Trustees' responsibility statement

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 (UK GAAP)).

The law applicable to charities in England and Wales 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. 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 financial information included with this report was provided for the accountants to be independently examined on 7th January 2025.

The trustees' annual report was approved on 10 April 2025 and signed on behalf of the board of trustees by:

Mr A P Chaudhary
Trustee

The David Chaudhary Ministries Fund

Independent Examiner's Report to the Trustees of The David Chaudhary Ministries Fund

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The David Chaudhary Ministries Fund ('the charity') for the year ended 31 March 2024.

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 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
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 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 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 accounts to be reached.

Mr P T Harris FCA
Independent Examiner

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

10th April 2025

The David Chaudhary Ministries Fund

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	71,813	71,813	18,789
Investment income	5	1,954	1,954	–
Total income		<u>73,767</u>	<u>73,767</u>	<u>18,789</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	6	769	769	–
Expenditure on charitable activities	7,8	19,111	19,111	19,571
Total expenditure		<u>19,880</u>	<u>19,880</u>	<u>19,571</u>
Net income/(expenditure) and net movement in funds		<u>53,887</u>	<u>53,887</u>	<u>(782)</u>
Reconciliation of funds				
Total funds brought forward		29,149	29,149	29,931
Total funds carried forward		<u>83,036</u>	<u>83,036</u>	<u>29,149</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

The David Chaudhary Ministries Fund

Statement of Financial Position

31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Investments			58,000		–
Current assets					
Debtors	15	11,563		7,500	
Cash at bank and in hand		15,235		22,673	
		<u>26,798</u>		<u>30,173</u>	
Creditors: amounts falling due within one year	16	<u>1,762</u>		<u>1,024</u>	
Net current assets			25,036		29,149
Total assets less current liabilities			<u>83,036</u>		<u>29,149</u>
Net assets			<u>83,036</u>		<u>29,149</u>
Funds of the charity					
Unrestricted funds			83,036		29,149
Total charity funds	17		<u>83,036</u>		<u>29,149</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 April 2025, and are signed on behalf of the board by:

Mr A P Chaudhary
Trustee

The notes on pages 11 to 18 form part of these financial statements.

The David Chaudhary Ministries Fund

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure)	53,887	(782)
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(1,954)	–
Accrued expenses/(income)	738	(233)
<i>Changes in:</i>		
Trade and other debtors	(4,063)	(2,500)
Cash generated from operations	<u>48,608</u>	<u>(3,515)</u>
Net cash from/(used in) operating activities	<u>48,608</u>	<u>(3,515)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,954	–
Purchases of other investments	(58,000)	–
Net cash used in investing activities	<u>(56,046)</u>	<u>–</u>
Net decrease in cash and cash equivalents	(7,438)	(3,515)
Cash and cash equivalents at beginning of year	<u>22,673</u>	<u>26,188</u>
Cash and cash equivalents at end of year	<u>15,235</u>	<u>22,673</u>

The notes on pages 11 to 18 form part of these financial statements.

The David Chaudhary Ministries Fund

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 15 Woodham Gate, Newton Aycliffe, DL5 4UB.

2. Statement of compliance

These financial statements have been prepared in compliance 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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no accounting estimates and assumption made by management during the preparation of the accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20% straight line
Motor vehicles	- 20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments which are initially recognised at transactional value and subsequently measured at their settlement value.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	13,813	13,813	18,789	18,789
Other donations and legacies				
Exceptional income from donations and legacies	58,000	58,000	–	–
	<u>71,813</u>	<u>71,813</u>	<u>18,789</u>	<u>18,789</u>

During the year the charity received a legacy in the form of a property with a valuation of £58,000. The property was bequeathed to the charity by a close family member of a trustee, Mr A Chaudhary.

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from investment properties	<u>1,954</u>	<u>1,954</u>	<u>–</u>	<u>–</u>

6. Investment management costs

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Property repairs and maintenance charges	<u>769</u>	<u>769</u>	<u>–</u>	<u>–</u>

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Advancement of the Christian Faith	16,240	16,240	17,040	17,040
Support costs	2,871	2,871	2,531	2,531
	<u>19,111</u>	<u>19,111</u>	<u>19,571</u>	<u>19,571</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Advancement of the Christian Faith	16,240	2,871	19,111	19,571

9. Analysis of support costs

	Advancemen t of the Christian Faith £	Total 2024 £	Total 2023 £
General office	1,800	1,800	1,882
Governance costs	738	738	487
Insurance	333	333	333
Gift aid claim	–	–	(170)
	<u>2,871</u>	<u>2,871</u>	<u>2,532</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>738</u>	<u>702</u>

11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

See note 12 for details of Trustee Remuneration and note 20 for details of ministry fees paid.

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Trustee remuneration and expenses

As permitted by the Governing Instrument, Rev Aaron Chaudhary, a trustee, was paid £6,800 (2023 - £6,800) in respect of ministry and administration support.

The trustees were not reimbursed for any expenses during the year or the previous.

13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 April 2023 and 31 March 2024	<u>10,837</u>	<u>24,413</u>	<u>35,250</u>
Depreciation			
At 1 April 2023 and 31 March 2024	<u>10,837</u>	<u>24,413</u>	<u>35,250</u>
Carrying amount			
At 31 March 2024	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>

14. Investments

	Investment properties £
Cost or valuation	
At 1 April 2023	—
Additions	<u>58,000</u>
At 31 March 2024	<u>58,000</u>
Impairment	
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	<u>58,000</u>
At 31 March 2023	<u>—</u>

All investments shown above are held at valuation.

Investment properties

Investment properties is stated in the financial statements at a market valuation of £58,000 which the trustees consider to represent the fair value of the properties as at 31 March 2024.

15. Debtors

	2024 £	2023 £
Other debtors	<u>11,563</u>	<u>7,500</u>

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,440	702
Other creditors	322	322
	<u>1,762</u>	<u>1,024</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>29,149</u>	<u>73,767</u>	<u>(19,880)</u>	<u>83,036</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>29,931</u>	<u>18,789</u>	<u>(19,571)</u>	<u>29,149</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	58,000	58,000
Current assets	26,798	26,798
Creditors less than 1 year	(1,762)	(1,762)
Net assets	<u>83,036</u>	<u>83,036</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	–	–
Current assets	30,173	30,173
Creditors less than 1 year	(1,024)	(1,024)
Net assets	<u>29,149</u>	<u>29,149</u>

19. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>22,673</u>	<u>(7,438)</u>	<u>15,235</u>

The David Chaudhary Ministries Fund

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Related parties

A total of £9,600 (2023 - £9,600) was paid to persons connected with Mr A Chaudhary, a trustee, to facilitate their work as Bible Teachers or Ministers, namely to Rev Joyce Wilkinson £4,800 (2023 - £4,800) and to Rev Stephen Chaudhary £4,800 (2022 - £4,800).

The charity owns a vehicle which has been used for the purposes of the ministry. There is some incidental private use but it is minimal and difficult to put a value on.

As at the year end, the charity owed £322 (2023 - £322) to parties connected to the trustee Mr A Chaudhary.