

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Anointed Apostolic Church

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

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for the Year Ended 31 December 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07096042 (England and Wales)

Registered Charity number

1137908

Registered office

89 Northwood Road
Thornton Heath
Surrey
CR7 8HW

Trustees

Mrs M Barnett-Burrowes Director
Ms F Graham Student
Mrs K Smythe Registered Nurse

Independent Examiner

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Approved by order of the board of trustees on 11 November 2022 and signed on its behalf by:


[Meva Barnett-Burrowes \(Nov 11, 2022 17:17 GMT\)](#)

Mrs M Barnett-Burrowes - Trustee

Independent examiner's report to the trustees of Anointed Apostolic Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Harvine Consultants

[Harvine Consultants \(Nov 11, 2022 17:28 GMT\)](#)

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11 November 2022

Anointed Apostolic Church

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		48,531	46,980
EXPENDITURE ON			
Other		50,948	47,398
NET INCOME/(EXPENDITURE)		(2,417)	(418)
RECONCILIATION OF FUNDS			
Total funds brought forward		(25,686)	(25,268)
TOTAL FUNDS CARRIED FORWARD		(28,103)	(25,686)

The notes form part of these financial statements

Anointed Apostolic Church

Balance Sheet

31 December 2021

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	592	741
CURRENT ASSETS			
Cash at bank		7,015	18,973
CREDITORS			
Amounts falling due within one year	6	(35,710)	(45,400)
NET CURRENT ASSETS/(LIABILITIES)		<u>(28,695)</u>	<u>(26,427)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(28,103)	(25,686)
NET ASSETS/(LIABILITIES)		<u>(28,103)</u>	<u>(25,686)</u>
FUNDS	7		
Unrestricted funds		<u>(28,103)</u>	<u>(25,686)</u>
TOTAL FUNDS		<u>(28,103)</u>	<u>(25,686)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2022 and were signed on its behalf by:


Meva Barnett-Burrowes (Nov 11, 2022 17:17 GMT)

M Barnett-Burrowes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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.

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	149	185
	<u>149</u>	<u>185</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,980
EXPENDITURE ON	
Other	47,398
NET INCOME/(EXPENDITURE)	(418)
RECONCILIATION OF FUNDS	
Total funds brought forward	(25,268)
TOTAL FUNDS CARRIED FORWARD	(25,686)

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021 and 31 December 2021	1,427	1,863	3,290
DEPRECIATION			
At 1 January 2021	1,047	1,502	2,549
Charge for year	76	73	149
At 31 December 2021	1,123	1,575	2,698
NET BOOK VALUE			
At 31 December 2021	304	288	592
At 31 December 2020	380	361	741

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Establishment loan	4,000	4,000
Accrued expenses	31,710	41,400
	<u>35,710</u>	<u>45,400</u>

7. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	(25,686)	(2,417)	(28,103)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(25,686)</u>	<u>(2,417)</u>	<u>(28,103)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,531	(50,948)	(2,417)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,531</u>	<u>(50,948)</u>	<u>(2,417)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	(25,268)	(418)	(25,686)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(25,268)</u>	<u>(418)</u>	<u>(25,686)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,980	(47,398)	(418)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>46,980</u>	<u>(47,398)</u>	<u>(418)</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(25,268)	(2,835)	(28,103)
TOTAL FUNDS	<u>(25,268)</u>	<u>(2,835)</u>	<u>(28,103)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,511	(98,346)	(2,835)
TOTAL FUNDS	<u>95,511</u>	<u>(98,346)</u>	<u>(2,835)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Anointed Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	39,057	46,980
Donations	2,763	-
Gift aid	6,711	-
	48,531	46,980
Total incoming resources	48,531	46,980
EXPENDITURE		
Other		
Motor expenses	655	1,087
Insurance	715	-
Light and heat	2,151	2,445
Fixtures and fittings	76	95
Computer equipment	72	90
	3,669	3,717
Support costs		
Management		
Rates and water	94	-
Telephone	616	-
Licence	117	-
Subscriptions	300	-
Sundries	3,342	1,681
Rent	42,000	42,000
	46,469	43,681
Governance costs		
Accountancy fees	810	-
Total resources expended	50,948	47,398
Net expenditure	(2,417)	(418)

This page does not form part of the statutory financial statements