

Charity number: 1139304

Jesus The Anointed One Church

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2025

Jesus The Anointed One Church

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Jesus The Anointed One Church

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 March 2025

Trustees	Maria Inciong Lina Lacatan Rev Beatriz Dapog
Charity registered number	1139304
Principal office	The Basement 26 Royal Crescent London W11 4SN
Accountants	Kreston Reeves LLP 9 Donnington Park 85 Birdham Road Chichester PO20 7AJ
Bankers	Barclays Plc Leicester LE87 2BB

Jesus The Anointed One Church

Trustees' report For the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requires, the requirements of the charity's governing document and the provisions of the Statements of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

a. Policies and objectives

The objectives of the charity are to advance the christian faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit. We also strive to relieve sickness, financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity provides regular religious services which are open to everyone who wishes to hear the word.

c. Main activities undertaken to further the Charity's purposes for the public benefit

Praise and worship services are held every Sunday at Newman Catholic College, 403-437 Harlesden Road, London, NW10 3RN. Prayer meetings are conducted in the church hall and bible studies in members' homes during the weekdays. There are also annual spiritual and fellowship camps that are organised during summertime. Prayer and counselling services on matters of the christian doctrine and other personal issued are also offered.

Achievements and performance

a. Key performance indicators

The charity is currently raising sufficient funds to allow it to acquire its own premises for religious services. Therefore, the key indication is the increase in reserves from year to year.

b. Review of activities

The charity has continued to receive donations from members of the congregation.

c. Investment policy and performance

Any spare funds are currently retained in the charity's bank account.

Financial review

a. Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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Trustees' report (continued) For the year ended 31 March 2025

b. Reserves policy

The Trustees endeavour to have sufficient reserves to continue the running of the charity for the foreseeable future. As at the 31 March 2025, the total funds were £272,579 (2024: £215,520), of which all were held in unrestricted funds.

Structure, governance and management

a. Constitution

Jesus The Anointed One Church is a registered charity, number 1139304, and is constituted under a Trust deed dated 15 September 2010.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

All decisions are made by the Trustees.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 order of the members of the board of Trustees and signed on their behalf by:

Maria Inciong

Date:

01/29/26



Jesus The Anointed One Church

Independent examiner's report For the year ended 31 March 2025

Independent examiner's report to the Trustees of Jesus The Anointed One Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30 January 2026

Lucy Hammond

BSc FCA

Kreston Reeves LLP

9 Donnington Park, 85 Birdham Road, Chichester, PO20 7AJ

Jesus The Anointed One Church

Statement of financial activities For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	113,924	113,924	79,305
Total income		113,924	113,924	79,305
Expenditure on:				
Raising funds	4	3,584	3,584	1,300
Charitable activities	5	53,281	53,281	44,318
Total expenditure		56,865	56,865	45,618
Net movement in funds		57,059	57,059	33,687
Reconciliation of funds:				
Total funds brought forward		215,520	215,520	181,833
Net movement in funds		57,059	57,059	33,687
Total funds carried forward		272,579	272,579	215,520

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 12 form part of these financial statements.

Jesus The Anointed One Church

Balance sheet As at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		<u>274,219</u>	<u>217,268</u>
		274,219	217,268
Creditors: amounts falling due within one year	9	<u>(1,640)</u>	<u>(1,748)</u>
Net current assets		<u>272,579</u>	<u>215,520</u>
Total net assets		<u>272,579</u>	<u>215,520</u>
Charity funds			
Unrestricted funds	10	<u>272,579</u>	<u>215,520</u>
Total funds		<u>272,579</u>	<u>215,520</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Rev Beatriz Dapog

Date: 01/29/26

The notes on pages 7 to 12 form part of these financial statements.

Jesus The Anointed One Church

Notes to the financial statements For the year ended 31 March 2025

1. General information

The charity was formed by a trust deed registered in England & Wales. Its principle place of business is the same as its registered office, detailed on page 1 and the charity provides religious services and education.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Jesus The Anointed One Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Charitable costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
For the year ended 31 March 2025**

2. Accounting policies (continued)

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	113,924	113,924
	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2024 £	Total funds 2024 £
Donations	79,305	79,305
	<hr/> <hr/>	<hr/> <hr/>

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Notes to the financial statements For the year ended 31 March 2025

4. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Costs of events	3,584	3,584

Fundraising trading expenses (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of events	1,300	1,300

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Support costs	53,281	53,281

	Unrestricted funds 2024 £	Total 2024 £
Support costs	44,318	44,318

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Notes to the financial statements For the year ended 31 March 2025

6. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £
Support costs	53,281	53,281

	Support costs 2024 £	Total funds 2024 £
Support costs	44,318	44,318

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Travel	31,632	31,632
Property rent	18,354	18,354
Sundry	1,363	1,363
Insurance	196	196
Governance costs	1,736	1,736
	53,281	53,281

	Activities 2024 £	Total funds 2024 £
Travel	19,087	19,087
Property rent	21,762	21,762
Sundry	1,721	1,721
Insurance	188	188
Governance costs	1,560	1,560
	44,318	44,318

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Notes to the financial statements For the year ended 31 March 2025

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,640	1,560

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	-	188
Accruals and deferred income	1,640	1,560
	1,640	1,748

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	215,520	113,924	(56,865)	272,579

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	181,833	79,305	(45,618)	215,520

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Notes to the financial statements For the year ended 31 March 2025

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	274,219	274,219
Creditors due within one year	(1,640)	(1,640)
Total	272,579	272,579

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	217,268	217,268
Creditors due within one year	(1,748)	(1,748)
Total	215,520	215,520

12. Related party transactions

During the year one of the trustees made payments on behalf of the charity totalling £Nil (2024 - £188).
As at the year end this trustee was owed £Nil (2024 - £188).