

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales · Charity number 1168929

Details

Status Registered

Legal form CIO

Registered 2016-08-26

Register [View on the Charity Commission register](#)

Contact

Address 85-87 Bayham Street
Camden
London
NW1 0AG

Phone 07921762396

Email drleameh@yahoo.co.uk

Website www.ansaministries.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

Activities: Objectives and Activitiesa. Policies and objectivesTo advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees fromtime to time may deem fit.b. Activities for achieving objectives- Education / training- The prevention or relief of poverty- Religious activities

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£457,887	£455,941	-	-
2023-08-31	£397,530	£423,912	-	-
2022-08-31	£532,731	£525,783	£76,590	0
2021-08-31	£354,935	£332,894	-	-
2020-08-31	£368,746	£298,244	-	-

Trustees

Name	Role	Appointed
JAMES ALDEWALE	Chair	2016-06-19
Eunice Portimao		2021-05-01
ODUNIKE AMEH		2016-06-19
Oluwatoyin Johnny		2021-05-01

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales - Charity number 1168929

Accounts

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

ALL NATIONS SALVATION ASSEMBLY (ANSA)

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Mrs Odunike Ameh
Mr James Aldewale
Oluwatoyin Johnny
Eunice Portimao

**Charity registered
number**

1168929

Principal office

760 High Road
London
N12 9QH

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the All Nations Salvation Assembly (ANSA) for the 1 September 2023 to 31 August 2024.

Objectives and activities

a. Policies and objectives

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)'.

Financial review

a. Going concern

After making appropriate enquiries, 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.

Structure, governance and management

a. Constitution

All Nations Salvation Assembly (ANSA) is a registered charity, number 1168929, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

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 on 24 June 2025 and signed on their behalf by:

Mrs Odunike Ameh

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2024**

Independent examiner's report to the Trustees of All Nations Salvation Assembly (ANSA) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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: 24 June 2025

Zurish Associates

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	457,887	457,887	397,530
Total income		457,887	457,887	397,530
Expenditure on:				
Charitable activities	4	455,941	455,941	423,912
Total expenditure		455,941	455,941	423,912
Net movement in funds		1,946	1,946	(26,382)
Reconciliation of funds:				
Total funds brought forward		50,208	50,208	76,590
Net movement in funds		1,946	1,946	(26,382)
Total funds carried forward		52,154	52,154	50,208

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

The notes on pages 7 to 17 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	7,244	3,456
		<u>7,244</u>	<u>3,456</u>
Current assets			
Debtors	8	71,485	78,725
Cash at bank and in hand		5,717	1,528
		<u>77,202</u>	<u>80,253</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(5,507)	(3,501)
		<u>71,695</u>	<u>76,752</u>
Net current assets			
		<u>78,939</u>	<u>80,208</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	10	(26,785)	(30,000)
		<u>52,154</u>	<u>50,208</u>
Net assets excluding pension asset			
		<u>52,154</u>	<u>50,208</u>
Total net assets			
		<u><u>52,154</u></u>	<u><u>50,208</u></u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	52,154	50,208
		<u>52,154</u>	<u>50,208</u>
Total funds			
		<u><u>52,154</u></u>	<u><u>50,208</u></u>

The financial statements were approved and authorised for issue by the Trustees on 24 June 2025 and signed on their behalf by:

Mrs Odunike Ameh

The notes on pages 7 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

All Nations Salvation Assembly is a charity incorporated organisation, incorporated in England & Wales within the United Kingdom. The address of the registered office is given in the company information page of these financial statements.

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.

All Nations Salvation Assembly (ANSA) 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.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% straight line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2.8 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

2. Accounting policies (continued)

2.9 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.

2.10 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 2024 £	Total funds 2024 £
Donations	372,270	372,270
Government grants	85,617	85,617
	457,887	457,887
	457,887	457,887
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	326,083	326,083
Government grants	71,447	71,447
	397,530	397,530
	397,530	397,530

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Church activities	455,941	455,941
	<u>455,941</u>	<u>455,941</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Church activities	423,912	423,912
	<u>423,912</u>	<u>423,912</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Church activities	455,941	455,941
	<u>455,941</u>	<u>455,941</u>
	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Church activities	423,912	423,912
	<u>423,912</u>	<u>423,912</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church activities 2024 £	Total funds 2024 £
Depreciation	3,452	3,452
Volunteer expenses	36,728	36,728
Honorarium	48,100	48,100
Rent	132,700	132,700
Hall hire	30,220	30,220
Equipment hire	33,798	33,798
Printing & stationery	9,945	9,945
Welfare expenses	32,799	32,799
Telephone & media	6,238	6,238
Outreach & evangelism	61,285	61,285
Travel & motor expenses	26,704	26,704
Repairs & maintenance	17,107	17,107
Sundry expenses	9,965	9,965
Professional fees	6,900	6,900
Total 2024	<u>455,941</u>	<u>455,941</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church activities 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	10,577	10,577
Volunteer expenses	22,082	22,082
Honorarium	45,001	45,001
Rent	128,500	128,500
Hall hire	26,880	26,880
Equipment hire	27,400	27,400
Printing & stationery	8,928	8,928
Welfare expenses	34,110	34,110
Telephone & media	7,558	7,558
Outreach & evangelism	60,105	60,105
Travel & Motor expenses	18,417	18,417
Repairs & maintenance	12,520	12,520
Sundry expenses	14,238	14,238
Professional fees	7,596	7,596
<i>Total 2023</i>	<u>423,912</u>	<u>423,912</u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2023	42,312
Additions	7,240
	49,552
Depreciation	
At 1 September 2023	38,856
Charge for the year	3,452
	42,308
Net book value	
At 31 August 2024	7,244
<i>At 31 August 2023</i>	3,456

8. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	71,485	78,725
	71,485	78,725

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	5,507	3,501
	5,507	3,501

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

10. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	26,785	30,000

11. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	5,717	1,528

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds 1	50,208	457,887	(455,941)	52,154

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds 1	76,590	397,530	(423,912)	50,208
	<u>76,590</u>	<u>397,530</u>	<u>(423,912)</u>	<u>50,208</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
	£	£	£	£
General funds	50,208	457,887	(455,941)	52,154
	<u>50,208</u>	<u>457,887</u>	<u>(455,941)</u>	<u>52,154</u>

Summary of funds - prior year

	<i>Balance at 1 September 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2023</i>
	£	£	£	£
General funds	76,590	397,530	(423,912)	50,208
	<u>76,590</u>	<u>397,530</u>	<u>(423,912)</u>	<u>50,208</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	7,244	7,244
Current assets	77,202	77,202
Creditors due within one year	(5,507)	(5,507)
Creditors due in more than one year	(26,785)	(26,785)
Total	<u>52,154</u>	<u>52,154</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	3,456	3,456
Current assets	80,253	80,253
Creditors due within one year	(3,501)	(3,501)
Creditors due in more than one year	(30,000)	(30,000)
Total	<u>50,208</u>	<u>50,208</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales - Charity number 1168929

Accounts

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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FOR THE YEAR ENDED 31 AUGUST 2023**

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Mr James Aldewale
Oluwatoyin Johnny
Eunice Portimao

**Charity registered
number**

1168929

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760 High Road
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a. Going concern

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a. Constitution

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c. Financial risk management

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Statement of Trustees' responsibilities

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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Approved by order of the members of the board of Trustees on 29 June 2024 and signed on their behalf by:

Mrs Odunike Ameh

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Independent examiner's report to the Trustees of All Nations Salvation Assembly (ANSA) ('the Charity')

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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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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: 29 June 2024

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	397,530	397,530	532,731
Total income		397,530	397,530	532,731
Expenditure on:				
Charitable activities	4	423,912	423,912	525,783
Total expenditure		423,912	423,912	525,783
Net movement in funds		(26,382)	(26,382)	6,948
Reconciliation of funds:				
Total funds brought forward		76,590	76,590	69,642
Net movement in funds		(26,382)	(26,382)	6,948
Total funds carried forward		50,208	50,208	76,590

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

The notes on pages 7 to 17 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	3,456	14,033
		<u>3,456</u>	<u>14,033</u>
Current assets			
Debtors	8	78,725	97,805
Cash at bank and in hand		1,528	1,852
		<u>80,253</u>	<u>99,657</u>
Creditors: amounts falling due within one year	9	(3,501)	(2,100)
Net current assets		<u>76,752</u>	<u>97,557</u>
Total assets less current liabilities		<u>80,208</u>	<u>111,590</u>
Creditors: amounts falling due after more than one year	10	(30,000)	(35,000)
Net assets excluding pension asset		<u>50,208</u>	<u>76,590</u>
Total net assets		<u><u>50,208</u></u>	<u><u>76,590</u></u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	50,208	76,590
Total funds		<u><u>50,208</u></u>	<u><u>76,590</u></u>

The financial statements were approved and authorised for issue by the Trustees on 29 June 2024 and signed on their behalf by:

Mrs Odunike Ameh

The notes on pages 7 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. General information

All Nations Salvation Assembly is a charity incorporated organisation, incorporated in England & Wales within the United Kingdom. The address of the registered office is given in the company information page of these financial statements.

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.

All Nations Salvation Assembly (ANSA) 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.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% straight line
------------------	---------------------

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2.8 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.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

2. Accounting policies (continued)

2.9 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.

2.10 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 2023 £	Total funds 2023 £
Donations	326,083	326,083
Government grants	71,447	71,447
	<hr/> 397,530 <hr/>	<hr/> 397,530 <hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	439,794	439,794
Government grants	92,937	92,937
	<hr/> 532,731 <hr/>	<hr/> 532,731 <hr/>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Church activities	423,912	423,912
	<u>423,912</u>	<u>423,912</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Church activities	525,783	525,783
	<u>525,783</u>	<u>525,783</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Church activities	423,912	423,912
	<u>423,912</u>	<u>423,912</u>
	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Church activities	525,783	525,783
	<u>525,783</u>	<u>525,783</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church activities 2023 £	Total funds 2023 £
Depreciation	10,577	10,577
Volunteer expenses	22,082	22,082
Honorarium	45,001	45,001
Rent	128,500	128,500
Hall hire	26,880	26,880
Equipment hire	27,400	27,400
Printing & stationery	8,928	8,928
Welfare expenses	34,110	34,110
Telephone & media	7,558	7,558
Outreach & evangelism	60,105	60,105
Travel & motor expenses	18,417	18,417
Repairs & maintenance	12,520	12,520
Sundry expenses	14,238	14,238
Professional fees	7,596	7,596
Total 2023	<u>423,912</u>	<u>423,912</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church activities 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	10,577	10,577
Volunteer expenses	30,500	30,500
Honorarium	64,900	64,900
Rent	125,780	125,780
Hall hire	28,400	28,400
Equipment hire	41,595	41,595
Printing & stationery	10,129	10,129
Welfare expenses	48,921	48,921
Telephone & media	10,736	10,736
Outreach & evangelism	79,401	79,401
Travel & Motor expenses	23,604	23,604
Repairs & maintenance	30,152	30,152
Sundry expenses	11,238	11,238
Professional fees	9,850	9,850
<i>Total 2022</i>	<u>525,783</u>	<u>525,783</u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

7. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2022	42,312
At 31 August 2023	42,312
Depreciation	
At 1 September 2022	28,279
Charge for the year	10,577
At 31 August 2023	38,856
Net book value	
At 31 August 2023	3,456
<i>At 31 August 2022</i>	14,033

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	78,725	97,805
	78,725	97,805

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,501	2,100
	3,501	2,100

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	30,000	35,000

11. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,528	1,852

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Unrestricted funds				
General Funds 1	76,590	397,530	(423,912)	50,208

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
Unrestricted funds				
General Funds 1	69,642	532,731	(525,783)	76,590

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	76,590	397,530	(423,912)	50,208

Summary of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
General funds	69,642	532,731	(525,783)	76,590

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,456	3,456
Current assets	80,253	80,253
Creditors due within one year	(3,501)	(3,501)
Creditors due in more than one year	(30,000)	(30,000)
Total	<u>50,208</u>	<u>50,208</u>

Analysis of net assets between funds - prior year

	<i>Endowment funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	14,033	14,033
Current assets	-	99,657	99,657
Creditors due within one year	-	(2,100)	(2,100)
Creditors due in more than one year	(35,000)	-	(35,000)
Other unallocated	35,000	(35,000)	-
Total	<u>-</u>	<u>76,590</u>	<u>76,590</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales - Charity number 1168929

Accounts

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

ALL NATIONS SALVATION ASSEMBLY (ANSA)

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Mrs Odunike Ameh
Mr James Aldewale
Oluwatoyin Johnny
Eunice Portimao

**Charity registered
number**

1168929

Principal office

85-87 Bayham Street
Camden
NW1 0AG

Accountants

Zurish Associates
312 High Road
Tottenham
London
N15 4BN

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the All Nations Salvation Assembly (ANSA) for the 1 September 2021 to 31 August 2022.

Objectives and activities

a. Policies and objectives

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)'.

Financial review

a. Going concern

After making appropriate enquiries, 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.

Structure, governance and management

a. Constitution

All Nations Salvation Assembly (ANSA) is a registered charity, number 1168929, and is constituted under a Trust deed.

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. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

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 on 4 June 2023 and signed on their behalf by:

Mrs Odunike Ameh

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

Independent examiner's report to the Trustees of All Nations Salvation Assembly (ANSA) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2022.

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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: 4 June 2023

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	3	532,731	532,731	354,935
Total income		<u>532,731</u>	<u>532,731</u>	<u>354,935</u>
Expenditure on:				
Charitable activities	4	525,783	525,783	332,894
Total expenditure		<u>525,783</u>	<u>525,783</u>	<u>332,894</u>
Net movement in funds		<u>6,948</u>	<u>6,948</u>	<u>22,041</u>
Reconciliation of funds:				
Total funds brought forward		69,642	69,642	47,601
Net movement in funds		6,948	6,948	22,041
Total funds carried forward		<u><u>76,590</u></u>	<u><u>76,590</u></u>	<u><u>69,642</u></u>

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

The notes on pages 7 to 15 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	14,033	24,610
		<u>14,033</u>	<u>24,610</u>
Current assets			
Debtors	8	97,805	81,305
Cash at bank and in hand		1,852	827
		<u>99,657</u>	<u>82,132</u>
Creditors: amounts falling due within one year	9	(2,100)	(2,100)
Net current assets		<u>97,557</u>	<u>80,032</u>
Total assets less current liabilities		<u>111,590</u>	<u>104,642</u>
Creditors: amounts falling due after more than one year	10	(35,000)	(35,000)
Net assets excluding pension asset		<u>76,590</u>	<u>69,642</u>
Total net assets		<u><u>76,590</u></u>	<u><u>69,642</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		76,590	69,642
Total funds		<u><u>76,590</u></u>	<u><u>69,642</u></u>

The financial statements were approved and authorised for issue by the Trustees on 04 June 2023 and signed on their behalf by:

Mrs Odunike Ameh

The notes on pages 7 to 15 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. General information

All Nations Salvation Assembly is a charity incorporated organisation, incorporated in England & Wales within the United Kingdom. The address of the registered office is given in the company information page of these financial statements.

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.

All Nations Salvation Assembly (ANSA) 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.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% straight line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2.8 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.9 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.

2.10 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 2022 £	Total funds 2022 £
Donations	439,794	439,794
Government grants	92,937	92,937
	<u>532,731</u>	<u>532,731</u>
	<u><u>532,731</u></u>	<u><u>532,731</u></u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	286,387	286,387
Government grants	68,548	68,548
	<u>354,935</u>	<u>354,935</u>
	<u><u>354,935</u></u>	<u><u>354,935</u></u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Church activities	525,783	525,783

	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Church activities	332,894	332,894

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church activities	525,783	525,783

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Church activities	332,894	332,894

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church activities 2022 £	Total funds 2022 £
Depreciation	10,577	10,577
Volunteer expenses	30,500	30,500
Honorarium	64,900	64,900
Rent	125,780	125,780
Hall hire	28,400	28,400
Equipment hire	41,595	41,595
Printing & stationery	10,129	10,129
Welfare expenses	48,921	48,921
Telephone & media	10,736	10,736
Outreach & evangelism	79,401	79,401
Travel & motor expenses	23,604	23,604
Repairs & maintenance	30,152	30,152
Sundry expenses	11,238	11,238
Professional fees	9,850	9,850
Total 2022	<u>525,783</u>	<u>525,783</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church activities 2021 £</i>	<i>Total funds 2021 £</i>
Depreciation	10,577	10,577
Volunteer expenses	21,528	21,528
Honorarium	25,900	25,900
Rent	81,700	81,700
Hall hire	16,476	16,476
Equipment hire	19,905	19,905
Printing & stationery	6,581	6,581
Welfare expenses	35,728	35,728
Telephone & media	7,717	7,717
Outreach & evangelism	57,180	57,180
Travel & Motor expenses	12,752	12,752
Repairs & maintenance	22,850	22,850
Sundry expenses	8,500	8,500
Professional fees	5,500	5,500
<i>Total 2021</i>	<u>332,894</u>	<u>332,894</u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

7. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2021	42,312
At 31 August 2022	42,312
Depreciation	
At 1 September 2021	17,702
Charge for the year	10,577
At 31 August 2022	28,279
Net book value	
At 31 August 2022	14,033
<i>At 31 August 2021</i>	24,610

8. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	97,805	81,305
	97,805	81,305

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,100	2,100
	2,100	2,100

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

10. Creditors: Amounts falling due after more than one year

	2022	<i>2021</i>
	£	£
Bank loans	35,000	35,000

11. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,852	827

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021	Income	Expenditure	Balance at 31 August 2022
	£	£	£	£
General funds	69,642	532,731	(525,783)	76,590

Summary of funds - prior year

	<i>Balance at 1 September 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2021</i>
	£	£	£	£
General funds	<i>47,601</i>	<i>354,935</i>	<i>(332,894)</i>	<i>69,642</i>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	14,033	14,033
Current assets	99,657	99,657
Creditors due within one year	(2,100)	(2,100)
Creditors due in more than one year	(35,000)	(35,000)
Total	<u>76,590</u>	<u>76,590</u>

Analysis of net assets between funds - prior year

	<i>Endowment funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	24,610	24,610
Current assets	-	82,132	82,132
Creditors due within one year	-	(2,100)	(2,100)
Creditors due in more than one year	(35,000)	-	(35,000)
Other unallocated	35,000	(35,000)	-
Total	<u>-</u>	<u>69,642</u>	<u>69,642</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales - Charity number 1168929

Accounts

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

ALL NATIONS SALVATION ASSEMBLY (ANSA)

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	Mrs Altai Weekes Mrs Odunike Ameh Mr James Aldewale Mrs Micaetia Faustino Da Silva
Charity registered number	1168929
Principal office	23A Manor Road Barnet EN5 2LE
Accountants	Zurish Associates 312 High Road Tottenham London N15 4BN

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the All Nations Salvation Assembly (ANSA) for the year 1 September 2020 to 31 August 2021.

Objectives and activities

a. Policies and objectives

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)'.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, 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.

Structure, governance and management

a. Constitution

All Nations Salvation Assembly (ANSA) is a registered charity, number 1168929, and is constituted under a Trust deed.

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.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

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 on 4 December 2021 and signed on their behalf by:

Mrs Altai Weekes

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

Independent examiner's report to the Trustees of All Nations Salvation Assembly (ANSA) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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: 4 December 2021

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	3	354,935	354,935	368,746
Total income		<u>354,935</u>	<u>354,935</u>	<u>368,746</u>
Expenditure on:				
Charitable activities	4	332,894	332,894	298,244
Total expenditure		<u>332,894</u>	<u>332,894</u>	<u>298,244</u>
Net movement in funds		<u>22,041</u>	<u>22,041</u>	<u>70,502</u>
Reconciliation of funds:				
Total funds brought forward		47,601	47,601	(22,901)
Net movement in funds		22,041	22,041	70,502
Total funds carried forward		<u>69,642</u>	<u>69,642</u>	<u>47,601</u>

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

The notes on pages 7 to 15 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**BALANCE SHEET
AS AT 31 AUGUST 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	24,610	21,377
		<u>24,610</u>	<u>21,377</u>
Current assets			
Debtors	8	81,305	31,500
Cash at bank and in hand		827	224
		<u>82,132</u>	<u>31,724</u>
Creditors: amounts falling due within one year	9	(2,100)	(5,500)
Net current assets		<u>80,032</u>	<u>26,224</u>
Total assets less current liabilities		<u>104,642</u>	<u>47,601</u>
Creditors: amounts falling due after more than one year	10	(35,000)	-
Net assets excluding pension asset		<u>69,642</u>	<u>47,601</u>
Total net assets		<u><u>69,642</u></u>	<u><u>47,601</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		69,642	47,601
Total funds		<u><u>69,642</u></u>	<u><u>47,601</u></u>

The financial statements were approved and authorised for issue by the Trustees on 04 December 2021 and signed on their behalf by:

Mrs Altai Weekes

The notes on pages 7 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. General information

All Nations Salvation Assembly is a charity incorporated organisation, incorporated in England & Wales within the United Kingdom. The address of the registered office is given in the company information page of these financial statements.

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.

All Nations Salvation Assembly (ANSA) 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.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% straight line
------------------	---------------------

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2.8 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.9 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.

2.10 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 2021 £	Total funds 2021 £
Donations	286,387	286,387
Government grants	68,548	68,548
	<u>354,935</u>	<u>354,935</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	306,537	306,537
Government grants	62,209	62,209
	<u>368,746</u>	<u>368,746</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Church activities	332,894	332,894

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Church activities	298,244	298,244

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Church activities	332,894	332,894

	<i>Activities undertaken directly 2020 £</i>	<i>Total funds 2020 £</i>
Church activities	298,244	298,244

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church activities 2021 £	Total funds 2021 £
Depreciation	10,577	10,577
Volunteer expenses	21,528	21,528
Honorarium	25,900	25,900
Rent	81,700	81,700
Hall hire	16,476	16,476
Equipment hire	19,905	19,905
Printing & stationery	6,581	6,581
Welfare expenses	35,728	35,728
Telephone & media	7,717	7,717
Outreach & evangelism	57,180	57,180
Travel & motor expenses	12,752	12,752
Repairs & maintenance	22,850	22,850
Sundry expenses	8,500	8,500
Professional fees	5,500	5,500
	<hr/> 332,894 <hr/>	<hr/> 332,894 <hr/>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Church activities 2020 £</i>	<i>Total funds 2020 £</i>
Depreciation	7,125	7,125
Volunteer expenses	18,602	18,602
Honorarium	24,320	24,320
Rent	98,500	98,500
Hall hire	10,700	10,700
Equipment hire	13,502	13,502
Printing & stationery	8,002	8,002
Welfare expenses	25,720	25,720
Telephone & media	9,110	9,110
Outreach & evangelism	48,305	48,305
Travel & Motor expenses	18,508	18,508
Repairs & maintenance	8,350	8,350
Sundry expenses	4,700	4,700
Professional fees	2,800	2,800
	<u>298,244</u>	<u>298,244</u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2020	28,502
Additions	13,810
At 31 August 2021	42,312
Depreciation	
At 1 September 2020	7,125
Charge for the year	10,577
At 31 August 2021	17,702
Net book value	
At 31 August 2021	24,610
<i>At 31 August 2020</i>	21,377

8. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	81,305	31,500
	81,305	31,500

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,100	5,500
	2,100	5,500

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

10. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	<u>35,000</u>	<u>-</u>

11. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>827</u>	<u>224</u>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
General funds	<u>47,601</u>	<u>354,935</u>	<u>(332,894)</u>	<u>69,642</u>

Summary of funds - prior year

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	24,610	24,610
Current assets	82,132	82,132
Creditors due within one year	(2,100)	(2,100)
Creditors due in more than one year	(35,000)	(35,000)
Total	<u>69,642</u>	<u>69,642</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Endowment funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	21,377	-	21,377
Current assets	31,724	-	31,724
Creditors due within one year	(5,500)	-	(5,500)
Total	<u>47,601</u>	<u>-</u>	<u>47,601</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

England & Wales - Charity number 1168929

Accounts

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

ALL NATIONS SALVATION ASSEMBLY (ANSA)

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees

Mrs Altai Weekes
Mrs Odunike Ameh
Mr James Aldewale
Mrs Micaetia Faustino Da Silva

Charity registered number

1168929

Principal office

23A Manor Road, Barnet, EN5 2LE

Accountants

Zurish Associates, 312 High Road, Tottenham, London, N15 4BN

ALL NATIONS SALVATION ASSEMBLY (ANSA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 September 2019 to 31 August 2020.

Objectives and Activities

a. Policies and objectives

To advance the Christian faith in accordance with the statement of beliefs in such ways as the trustees from time to time may deem fit.

b. Activities for achieving objectives

- Education / training
- The prevention or relief of poverty
- Religious activities

Financial review

a. Going concern

After making appropriate enquiries, 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.

Structure, governance and management

a. Constitution

The charity was incorporated on 26 August 2016 as Charitable Incorporated Organisation.

b. Method 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.

Trustees' responsibilities statement

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 the 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 accounting estimates that are reasonable and prudent;

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2020**

- 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 proper 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.

This report was approved by the Trustees, on 15 February 2021 and signed on their behalf by:

O Ameh
Trustee

ALL NATIONS SALVATION ASSEMBLY (ANSA)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2020

Independent examiner's report to the Trustees of All Nations Salvation Assembly (ANSA)

I report on the financial statements of the charity for the year ended 31 August 2020 which are set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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.

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 the after 1 January 2015.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants..

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2020**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 15 February 2021

Samson Okereke FFA

ALL NATIONS SALVATION ASSEMBLY (ANSA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	2	368,746	368,746	457,801
Total income		<u>368,746</u>	<u>368,746</u>	<u>457,801</u>
Expenditure on:				
Charitable activities		298,244	298,244	496,063
Total expenditure		<u>298,244</u>	<u>298,244</u>	<u>496,063</u>
Net income / (expenditure) before other recognised gains and losses		70,502	70,502	(38,262)
Net movement in funds		70,502	70,502	(38,262)
Reconciliation of funds:				
Total funds brought forward		(22,901)	(22,901)	15,361
Total funds carried forward		<u>47,601</u>	<u>47,601</u>	<u>(22,901)</u>

The notes on pages 8 to 13 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**BALANCE SHEET
AS AT 31 AUGUST 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	4		21,377		-
Current assets					
Debtors	5	31,500		61,942	
Cash at bank and in hand		224		657	
		31,724		62,599	
Creditors: amounts falling due within one year	6	(5,500)		(85,500)	
Net current assets/(liabilities)			26,224		(22,901)
Net assets/(liabilities)			47,601		(22,901)
Charity Funds					
Unrestricted funds	7		47,601		(22,901)
Total funds/(deficit)			47,601		(22,901)

The financial statements were approved by the Trustees on 15 February 2021 and signed on their behalf, by:

O Ameh

The notes on pages 8 to 13 form part of these financial statements.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

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 on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

All Nations Salvation Assembly (ANSA) constitutes a public benefit entity as defined by FRS 102.

1.2 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.

1.3 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, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment - 25% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 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.

1.8 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 within interest payable and similar charges.

1.9 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.

1.10 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.

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	306,537	306,537	355,100
Government grants	62,209	62,209	102,701
	<hr/>	<hr/>	<hr/>
Total donations and legacies	368,746	368,746	457,801
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	<i>457,801</i>	<i>457,801</i>	
	<hr/> <hr/>	<hr/> <hr/>	

3. Direct costs

	All activities £	Total 2020 £	<i>Total 2019 £</i>
Volunteer expenses	18,602	18,602	31,400
Honorarium	24,320	24,320	28,500
Rent	98,500	98,500	125,440
Hall Hire	10,700	10,700	32,300
Equipment hire	13,502	13,502	23,450
Printing, postage & stationeries	8,002	8,002	12,458
Welfare	25,720	25,720	51,200
Telephone and internet	9,110	9,110	5,845
Outreach and evangelism	48,305	48,305	110,520
Travel expenses	18,508	18,508	48,100
Repairs	8,350	8,350	18,150
Refreshments	4,700	4,700	6,200
Fees and allowances	2,800	2,800	2,500
Depreciation	7,125	7,125	-
	<hr/>	<hr/>	<hr/>
	298,244	298,244	496,063
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	<i>496,063</i>	<i>496,063</i>	
	<hr/> <hr/>	<hr/> <hr/>	

ALL NATIONS SALVATION ASSEMBLY (ANSA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

4. Tangible fixed assets

	Office equipment £
Cost	
At 1 September 2019	-
Additions	28,502
At 31 August 2020	<u>28,502</u>
Depreciation	
At 1 September 2019	-
Charge for the year	7,125
At 31 August 2020	<u>7,125</u>
Net book value	
At 31 August 2020	<u>21,377</u>
<i>At 31 August 2019</i>	<u>-</u>

5. Debtors

	2020 £	2019 £
Other debtors	<u>31,500</u>	<u>61,942</u>

6. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>5,500</u>	<u>85,500</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

7. Summary of funds

8. Summary of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
General funds	(22,901)	368,746	(298,244)	47,601

9. Summary of funds - prior year

	<i>Balance at 1 September 2018 As restated £</i>	<i>Income As restated £</i>	<i>Expenditure As restated £</i>	<i>Balance at 31 August 2019 £</i>
General funds	15,361	457,801	(496,063)	(22,901)

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	21,377	21,377
Current assets	31,724	31,724
Creditors due within one year	(5,500)	(5,500)
	<u>47,601</u>	<u>47,601</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	62,599	62,599
Creditors due within one year	(85,500)	(85,500)
	<u>(22,901)</u>	<u>(22,901)</u>

ALL NATIONS SALVATION ASSEMBLY (ANSA)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

11. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £ 1 for the debts and liabilities contracted before he/she ceases to be a member.

12. Post balance sheet events

The Trustees have considered the impact of COVID-19 pandemic after the period end and concluded that there is no significant impact affecting these financial statements.