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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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**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

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

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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;

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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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 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

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## **ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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#### **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.

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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**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

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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

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



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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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**BALANCE SHEET  
AS AT 31 AUGUST 2020**

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

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.

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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#### 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.

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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#### 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
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##### 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.

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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**2. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<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	<b>368,746</b>	<b>368,746</b>	457,801
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	457,801	457,801	
	<hr/> <hr/>	<hr/> <hr/>	

**3. Direct costs**

	<b>All activities £</b>	<b>Total 2020 £</b>	<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/>
	<b>298,244</b>	<b>298,244</b>	496,063
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	496,063	496,063	
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ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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4. Tangible fixed assets

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

5. Debtors

	2020 £	2019 £
Other debtors	31,500	61,942

6. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	5,500	85,500

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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**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>

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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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

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**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.