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**ALL NATIONS SALVATION ASSEMBLY (ANSA)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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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 2022**

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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

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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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.

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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#### 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**

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## ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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

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 £
<b>Fixed assets</b>			
Tangible assets	7	14,033	24,610
		<u>14,033</u>	<u>24,610</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>97,557</u>	<u>80,032</u>
<b>Total assets less current liabilities</b>		<u>111,590</u>	<u>104,642</u>
Creditors: amounts falling due after more than one year	10	(35,000)	(35,000)
<b>Net assets excluding pension asset</b>		<u>76,590</u>	<u>69,642</u>
<b>Total net assets</b>		<u><u>76,590</u></u>	<u><u>69,642</u></u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		76,590	69,642
<b>Total funds</b>		<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

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**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

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**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.

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ALL NATIONS SALVATION ASSEMBLY (ANSA)

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

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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
	<hr/> 532,731 <hr/>	<hr/> 532,731 <hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	286,387	286,387
Government grants	68,548	68,548
	<hr/> 354,935 <hr/>	<hr/> 354,935 <hr/>

**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**

	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>
Church activities	525,783	<b>525,783</b>
	<u>525,783</u>	<u>525,783</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Church activities	332,894	332,894
	<u>332,894</u>	<u>332,894</u>

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Total funds 2022 £</b>
Church activities	525,783	<b>525,783</b>
	<u>525,783</u>	<u>525,783</u>
	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Church activities	332,894	332,894
	<u>332,894</u>	<u>332,894</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 2022**

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**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Church activities 2022 £</b>	<b>Total funds 2022 £</b>
Depreciation	10,577	<b>10,577</b>
Volunteer expenses	30,500	<b>30,500</b>
Honorarium	64,900	<b>64,900</b>
Rent	125,780	<b>125,780</b>
Hall hire	28,400	<b>28,400</b>
Equipment hire	41,595	<b>41,595</b>
Printing & stationery	10,129	<b>10,129</b>
Welfare expenses	48,921	<b>48,921</b>
Telephone & media	10,736	<b>10,736</b>
Outreach & evangelism	79,401	<b>79,401</b>
Travel & motor expenses	23,604	<b>23,604</b>
Repairs & maintenance	30,152	<b>30,152</b>
Sundry expenses	11,238	<b>11,238</b>
Professional fees	9,850	<b>9,850</b>
<b>Total 2022</b>	<u>525,783</u>	<u><b>525,783</b></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>	332,894	332,894

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

**8. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Other debtors	97,805	81,305
	<u>97,805</u>	<u>81,305</u>

**9. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	2,100	2,100
	<u>2,100</u>	<u>2,100</u>

**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**

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

**11. Financial instruments**

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

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

**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**

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

**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)	-
<b>Total</b>	<b>-</b>	<b>69,642</b>	<b>69,642</b>