

ESTHERS FOR THE NATIONS

England & Wales · Charity number 1182748

Details

Other names EFN, ESTHERS

Status Registered

Legal form CIO

Registered 2019-04-02

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

Contact

Address 12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Phone 07747567569

Email info@esthersforthenations.org.uk

Website esthersforthenations.org.uk

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE.2) TO RELIEVE THE NEEDS OF THE COMMUNITY IN THE UNITED KINGDOM AND OVERSEAS BY:2.1) THE RELIEF OF FINANCIAL HARDSHIP, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF FOOD, CLOTHING AND GRANTS;2.2) THE PRESERVATION AND PROTECTION OF GOOD PHYSICAL AND MENTAL HEALTH BY THE PROVISIONS OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT;2.3) THE ADVANCEMENT OF EDUCATION AND TRAINING OF THOSE IN THE COMMUNITY WHO ARE IN NEED THEREOF SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM TO ADAPT WITHIN THE WIDER COMMUNITY; AND2.4) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: 1) TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE. 2) TO RELIEVE THE NEEDS OF THE COMMUNITY IN THE UNITED KINGDOM AND OVERSEAS

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Hertfordshire
- Kent
- Northamptonshire
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,384	£9,155	-	-
2024-03-31	£961	£350	-	-
2023-03-31	£839	£2,596	-	-
2022-03-31	£5,458	£9,423	-	-
2021-03-31	£15,395	£8,600	-	-

Trustees

Name	Role	Appointed
Florence Gwatidzo Sutherland	Chair	2019-04-02
Lilian Kudakwashe Maiti Pswarayi		2019-04-02
Peter William Keane		2021-04-08
Tapiwa Madovi		2021-04-08

ESTHERS FOR THE NATIONS

England & Wales - Charity number 1182748

Accounts

Registered Charity Number
1182748

ESTHERS FOR THE NATIONS

TRUSTEES REPORT AND ACCOUNTS

31 March 2025

ESTHERS FOR THE NATIONS
Financial statement
Year ended 31 March 2025

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ESTHERS FOR THE NATIONS
Charity Information
Year ended 31 March 2025

Registered charity name	ESTHERS FOR THE NATIONS
Charity number	1182748
Registered office	12 Conqueror Court Sittingbourne Kent ME10 5BH
Trustees	Florence Gwatidzo Sutherland (<i>Chair</i>) Peter William Keane Tapiwa Madovi Lilian Kudakwashe Maiti Pswarayi
Accountants	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc

ESTHERS FOR THE NATIONS
Trustees' Report
Year ended 31 March 2025

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective January 2022).

Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on 02 April 2019, as Esthers for the Nations.

Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

Going concern

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the impact of the Cost-of-Living crises and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

ESTHERS FOR THE NATIONS
Trustees' Report
Year ended 31 March 2024

The trustees are responsible for keeping proper accounting records that 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 2022.

Florence Gwatidzo Sutherland
Chair of Trustees

Independent Examiner's Report
To the members of
ESTHERS FOR THE NATIONS

Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Esthers for the Nations for the period ended 31 March 2025.

In order to assist you to fulfil your duties under the Charity Act 2011, we have prepared for your approval the accounts of Esthers for the Nations for the period ended 31 March 2025 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Esthers for the Nations, as a body, in accordance with the terms of our engagement dated 4th April 2025. Our work has been undertaken solely to prepare for your approval the accounts of Esthers for the Nations and state those matters that we have agreed to state to the Trustees of Esthers for the Nations, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Esthers for the Nations and its Trustees as a body for our work or for this report.

It is your duty to ensure that Esthers for the Nations has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Esthers for the Nations. You consider that Esthers for the Nations is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Esthers for the Nations. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

BC NWAIWU & CO LTD
Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 12 April 2025

ESTHERS FOR THE NATIONS
Income Statement
For the period ended 31 March 2025

	Note	Unrestricted	Restricted	2025	2024
		£	£	£	£
Income from:					
Donations and legacies	2	-	-	-	961
Charitable activities	3	6,384	-	6,384	-
Total income		6,384	-	6,384	961
Expenditure on:					
charitable activities	4	9,155	-	9,155	350
Total expenditure		9,155	-	9,155	350
Net income/(expenditure) for the year	11	(2,771)	-	(2,771)	611
Transfer between funds		-	-	-	-
Net movement in funds for the year		(2,771)	-	(2,771)	611
Reconciliation of funds					
Total funds brought forward		611	-	611	-
Total funds carried forward		(2,160)	-	(2,160)	611

The notes on pages 9 to 13 form part of these financial statements

ESTHERS FOR THE NATIONS
Statement of Financial Position
As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	6		-	-
Total fixed assets			<u>-</u>	<u>-</u>
Current assets				
Cash at bank and in hand	7	540		961
Debtors	8	<u>-</u>		<u>-</u>
Total current assets		540		961
Liabilities				
Creditors - <i>Amount falling due within one year</i>	9	<u>(350)</u>		<u>(350)</u>
Net current assets			190	611
Total assets less current liabilities			190	611
Creditors - <i>Amount falling due after more than one year</i>	10		2,350	-
Net assets			(2,160)	611
The funds of the charity:				
Unrestricted funds	11		(2,160)	611
Restricted funds	11		-	-
Total charity funds			(2,160)	611

Florence Gwatidzo Sutherland
Chair of Trustees

Approved by the board on 12 April 2025

The notes on pages 9 to 14 form part of these financial statements

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2022) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Esthers for the Nations meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 March 2026.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i. Debtors

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

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

j. **Cash at bank and in hand**

Cash at bank and cash 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 Donations and legacies	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donations	6,384	-	6,384	961
Other income	-	-	-	-
Total	<u>6,384</u>	<u>-</u>	<u>6,384</u>	<u>961</u>
3 Charitable activities	Unrestricted	Restricted	2025	2024
	£	£	£	£
Grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable trading				
Charity sales	-	-	-	-
Support services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income from charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

4. Expenditure on charitable activities	2025	2024
	£	£
Staff cost	-	-
Project costs	-	-
Depreciation	-	-
Professional fees	350	350
Governance costs	-	-
Support costs	3,305	-
	<u>3,655</u>	<u>350</u>
Restricted expenditure	-	-
Unrestricted expenditure	<u>3,655</u>	<u>350</u>
	<u>3,655</u>	<u>350</u>

5. Net income/(expenditure) for the year	2025	2024
	£	£
This is stated after charging/(crediting):		
Depreciation	<u>-</u>	<u>-</u>

6. Fixed assets: tangible assets	Land and Buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	-	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 April 2024	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

7	Cash at bank and in hand	2025	2024
		£	£
	Cash at bank	540	961
	Cash in hand	-	-
		<u>540</u>	<u>961</u>
		<u><u>540</u></u>	<u><u>961</u></u>
8	Debtors	2025	2024
		£	£
	Trading debtors	-	-
	Grant debtors	-	-
	Prepayments	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
9	Creditors - Amount falling due within one year	2025	2024
		£	£
	Accountancy fee	350	350
		<u>350</u>	<u>350</u>
		<u><u>350</u></u>	<u><u>350</u></u>
10	Creditors - Amount falling due after more than one year	2025	2024
		£	£
	Trade creditors	350	-
	Other creditors	2,000	-
		<u>2,350</u>	<u>-</u>
		<u><u>2,350</u></u>	<u><u>-</u></u>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2025

11. Fund movements	Balance at 01 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Restricted funds				
Restricted project fund	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Unrestricted funds				
General fund	611	6,384	(3,655)	3,340
	<hr/>	<hr/>	<hr/>	<hr/>
	611	6,384	(3,655)	3,340
	<hr/>	<hr/>	<hr/>	<hr/>
The funds of the charity	611	6,384	(3,655)	3,340
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ESTHERS FOR THE NATIONS

England & Wales - Charity number 1182748

Accounts

Registered Charity Number
1182748

ESTHERS FOR THE NATIONS

TRUSTEES REPORT AND ACCOUNTS

31 March 2024

ESTHERS FOR THE NATIONS
Financial statement
Year ended 31 March 2024

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ESTHERS FOR THE NATIONS
Charity Information
Year ended 31 March 2024

Registered charity name	ESTHERS FOR THE NATIONS
Charity number	1182748
Registered office	12 Conqueror Court Sittingbourne Kent ME10 5BH
Trustees	Florence Gwatidzo Sutherland (<i>Chair</i>) Peter William Keane Tapiwa Madovi Lilian Kudakwashe Maiti Pswarayi
Accountants	BC Nwaiwu & Co Ltd Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc

ESTHERS FOR THE NATIONS

Trustees' Report

Year ended 31 March 2024

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective January 2022).

Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on 02 April 2019, as Esthers for the Nations.

Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

Going concern

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the impact of the Cost-of-Living crises and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 judgements and estimates that are reasonable and prudent;

ESTHERS FOR THE NATIONS
Trustees' Report
Year ended 31 March 2024

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 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 2022.

Florence Gwatidzo Sutherland
Chair of Trustees

Independent Examiner's Report

To the members of

ESTHERS FOR THE NATIONS

Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Esthers for the Nations for the period ended 31 March 2024.

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Esthers for the Nations for the period ended 31 March 2024 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Esthers for the Nations, as a body, in accordance with the terms of our engagement dated 8th February 2023. Our work has been undertaken solely to prepare for your approval the accounts of Esthers for the Nations and state those matters that we have agreed to state to the Trustees of Esthers for the Nations, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Esthers for the Nations and its Trustees as a body for our work or for this report.

It is your duty to ensure that Esthers for the Nations has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Esthers for the Nations. You consider that Esthers for the Nations is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Esthers for the Nations. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 14 February 2025

ESTHERS FOR THE NATIONS
Income Statement
For the period ended 31 March 2024

	Note	Unrestricted	Restricted	2024
		£	£	£
Income from:				
Donations and legacies	2	961	-	961
Charitable activities	3	-	-	-
		<hr/>	<hr/>	<hr/>
Total income		961	-	961
		<hr/>	<hr/>	<hr/>
Expenditure on:				
charitable activities	4	350	-	350
		<hr/>	<hr/>	<hr/>
Total expenditure		350	-	350
		<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year	11	611	-	611
Transfer between funds		-	-	-
		<hr/>	<hr/>	<hr/>
Net movement in funds for the year		611	-	611
		<hr/>	<hr/>	<hr/>
Reconciliation of funds				
Total funds brought forward		-	-	-
		<hr/>	<hr/>	<hr/>
Total funds carried forward		611	-	611
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 9 to 13 form part of these financial statements

ESTHERS FOR THE NATIONS
Statement of Financial Position
As at 31 March 2024

	Note	£	2024 £
Fixed assets			
Tangible assets	6		-
Total fixed assets			<hr/> -
Current assets			
Cash at bank and in hand	7	961	
Debtors	8	-	
Total current assets		<hr/> 961	
Liabilities			
Creditors - <i>Amount falling due within one year</i>	9	(350)	
Net current assets			<hr/> 611
Total assets less current liabilities			611
Creditors - <i>Amount falling due after more than one year</i>	10		-
Net assets			<hr/> 611 <hr/>
The funds of the charity:			
Unrestricted funds	11		611
Restricted funds	11		-
Total charity funds			<hr/> 611 <hr/>

Florence Gwatidzo Sutherland
Chair of Trustees

Approved by the board on 14 February 2025

The notes on pages 9 to 14 form part of these financial statements

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2022) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Esthers for the Nations meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 March 2024.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

i. **Debtors**

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

j. **Cash at bank and in hand**

Cash at bank and cash 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. Donations and legacies	Unrestricted	Restricted	2024
	£	£	£
Donations	961	-	961
Other income	-	-	-
	<hr/>	<hr/>	<hr/>
Total	961	-	961
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3. Charitable activities	Unrestricted	Restricted	2024
	£	£	£
Grants	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>
Charitable trading			
Charity sales	-	-	-
Support services	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>
Total income from charitable activities	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

4. Expenditure on charitable activities	2024
	£
Staff cost	-
Project costs	-
Depreciation	-
Professional fees	350
Governance costs	-
Support costs	-
	<u>350</u>
Restricted expenditure	-
Unrestricted expenditure	<u>350</u>
	<u>350</u>

5. Net income/(expenditure) for the year	2024
	£
This is stated after charging/(crediting):	
Depreciation	<u>-</u>

6 Fixed assets: tangible assets	Land and buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	-	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 April 2023	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

7. Cash at bank and in hand	2024
	£
Cash at bank	961
Cash in hand	-
	<u>961</u>
	<u><u>961</u></u>
8. Debtors	2024
	£
Trading debtors	-
Grant debtors	-
Prepayments	-
	<u>-</u>
	<u><u>-</u></u>
9. Creditors - Amount falling due within one year	2024
	£
Accountancy fee	350
	<u>350</u>
	<u><u>350</u></u>
10. Creditors - Amount falling due after more than one year	2024
	£
Trade creditors	-
Other creditors	-
	<u>-</u>
	<u><u>-</u></u>

ESTHERS FOR THE NATIONS
Notes to the Financial Statements
For the period ended 31 March 2024

11. Fund movements	01 April 2023	Income	Expenditure	31 March 2024
	£	£	£	£
Restricted funds				
Restricted project fund	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Unrestricted funds				
General fund	-	961	(350)	611
	<hr/>	<hr/>	<hr/>	<hr/>
	-	961	(350)	611
	<hr/>	<hr/>	<hr/>	<hr/>
The funds of the charity	-	961	(350)	611
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ESTHERS FOR THE NATIONS

England & Wales - Charity number 1182748

Accounts

Esthers For the Nations

Charity No. 1182748

Trustees' Report and Unaudited Accounts

31 March 2023

Esthers For the Nations
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182748

Trustees

The following trustees served during the year:

P.W. Keane

T. Madovi

L.K.M. Pswarayi

F.G. Sutherland

Accountants

The Vine Accounting Ltd
17 St Margaret's Crescent
Gravesend
DA12 4EJ

OBJECTIVES AND ACTIVITIES

To advance the Christian faith for the benefit of the public in accordance with our statements of belief appearing and to relieve the needs of the community in the united kingdom and overseas.

ACHIEVEMENTS AND PERFORMANCE

The last year has been as quiet as the previous year. We have continued to meet and pray, with monthly overnight prayers where we have had visiting Speakers or extended bible Study from 9 PM to Midnight or beyond.

We have had two days conferences all on the theme of Watch and pray on 28 October 2023 and the March 2024 conference was cancelled due to personal circumstances surrounding the family of the key event organiser - Florence Sutherland.

Regarding our finances, we have a single Partner who has been faithful paying £10.00 per month. We have also had 800 pounds from easy funding. The expenses like Adverts, Deposit for Highley, Insurance, Administration fees, and Accounting fees have been paid out of the personal director's pocket. At the day conference we had about 25 delegates, we catered for lunch, out of the delegate's fee and prepared welcome packs. 2/3rd of the delegates had free places. We have our annual conference booked for 16-18 August 2024 at Highley Christian Centre. Out of the 47 delegates, 14 have paid the charges fee of £250 for the weekend. The shortfall will be covered by the director.

We have continued to have our 6 am prayer meetings and 8 pm consistently. In the last year, we have added a midnight prayer meeting. These meetings are on every day except for weekends.

The Esther's Eastgate consortium has been initiated comprising of Kenya, Uganda, South Sudan and Tanzania with Bishop John Njeru as the Ambassador.

Our wish list consists of; Funding for representatives or Ambassadors of Ethers to enable them to buy talk time and data so they can continue encouraging others, especially now given the rise in anxiety about the cost of living. There is a resurgence of COVID-19 in Zambia and the need for emotional support is increased.

FINANCIAL REVIEW

On 15th March, 2019 the company (Esthers For The Nations Ltd.) was voluntarily dissolved which led the bank to close the company's bank account, which had cash balance of £10,243. Since then the Trustees have had to loan money to Esthers to enable the Charity to meet ongoing existing commitments. The trustees have loaned the Charity money. The Directors of loans is attached.

Bank statements have been provided to the accountant. These reflect the activities in the account up to the closure.

Our Lloyds Bank Account is up and running, although we have been having issues with online banking. We are currently working on resolving this with the bank.

A monthly membership fee of £25 has been suggested to help with the charity's day-to-day running. We are praying about this and will make a decision next year.

PLANS FOR FUTURE PERIODS

We have planned a Winter Watch from 13- 15.1.23 at Ashburnham. This is a residential activity and it will be our Annual Conference.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

F.G. Sutherland
Trustee
23 August 2024

Esthers For the Nations
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	839	-	839	5,458
Total		839	-	839	5,458
Expenditure on:					
Raising funds	4	-	-	-	4,837
Charitable activities	5	2,000	-	2,000	3,349
Other	6	596	-	596	1,237
Total		2,596	-	2,596	9,423
Net gains on investments		-	-	-	-
Net expenditure		(1,757)	-	(1,757)	(3,965)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(1,757)	-	(1,757)	(3,965)
Other gains and losses					
Net movement in funds		(1,757)	-	(1,757)	(3,965)
Reconciliation of funds:					
Total funds brought forward		6	5,936	5,942	9,907
Total funds carried forward		(1,751)	5,936	4,185	5,942

Esthers For the Nations

Balance Sheet

at 31 March 2023

Charity No. 1182748

		2023	2022
		£	£
Current assets			
Current Account (frozen)	8	10,243	-
Cash at bank and in hand		-	10,243
		<u>10,243</u>	<u>10,243</u>
Creditors: Amount falling due within one year	9	(6,058)	(4,301)
Net current assets		4,185	5,942
Total assets less current liabilities		4,185	5,942
Net assets excluding pension asset or liability		4,185	5,942
Total net assets		<u><u>4,185</u></u>	<u><u>5,942</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	10	5,936	5,936
		<u>5,936</u>	<u>5,936</u>
Unrestricted funds			
General funds	10	(1,751)	6
		<u>(1,751)</u>	<u>6</u>
Reserves			
	10		
Total funds		<u><u>4,185</u></u>	<u><u>5,942</u></u>

Approved by the trustees on 23 August 2024

And signed on their behalf by:

F.G. Sutherland
Trustee
23 August 2024

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Provisions for frozen current account relates to the closed current account as a result of winding up of Esther For the Nations Ltd.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	5,458	-	5,458
Total	<u>5,458</u>	<u>-</u>	<u>5,458</u>
Expenditure on:			
Raising funds	4,837	-	4,837
Charitable activities	-	3,349	3,349
Other	1,237	-	1,237
Total	<u>6,074</u>	<u>3,349</u>	<u>9,423</u>
Net income	<u>(616)</u>	<u>(3,349)</u>	<u>(3,965)</u>
Net income before other gains/(losses)	(616)	(3,349)	(3,965)
Other gains and losses:			
Net movement in funds	<u>(616)</u>	<u>(3,349)</u>	<u>(3,965)</u>
Reconciliation of funds:			
Total funds brought forward	622	9,285	9,907
Total funds carried forward	<u><u>6</u></u>	<u><u>5,936</u></u>	<u><u>5,942</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2023 £	Total 2022 £
839	839	1,457
-	-	4,001
<u>839</u>	<u>839</u>	<u>5,458</u>

4 Expenditure on raising funds

	Total 2023 £	Total 2022 £
<i>Costs of generating voluntary income</i>	-	1,894
	-	2,943
	<u>-</u>	<u>4,837</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
	2,000	2,000	3,349
<i>Governance costs</i>			
	<u>2,000</u>	<u>2,000</u>	<u>3,349</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
General administrative costs	196	196	371
Legal and professional costs	400	400	866
	<u>596</u>	<u>596</u>	<u>1,237</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Debtors

	2023	2022
	£	£
Provision for frozen current account	10,243	-
	<u>10,243</u>	<u>-</u>

9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Loans from trustees	6,058	3,901
Other creditors	-	400
	<u>6,058</u>	<u>4,301</u>

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
Sister Act Project	5,936	-	-	5,936
<i>Total</i>	<u>5,936</u>	<u>-</u>	<u>-</u>	<u>5,936</u>
Unrestricted funds:				
General funds	6	839	(2,596)	(1,751)
Total funds	<u>5,942</u>	<u>839</u>	<u>(2,596)</u>	<u>4,185</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Sister Act Project The project will bring women from diverse and have serious levels of low self-esteem

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	4,185	4,185
	<u>4,185</u>	<u>4,185</u>

12 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	10,243	(10,243)	-
	<u>10,243</u>	<u>(10,243)</u>	<u>-</u>
Net debt	<u>10,243</u>	<u>(10,243)</u>	<u>-</u>

Esthers For the Nations
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(1,757)	(3,965)
Adjustments for:		
Increase in trade and other receivables	(10,243)	-
Increase in trade and other payables	1,757	3,701
Net cash used in operating activities	<u>(10,243)</u>	<u>(264)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(10,243)	(264)
Cash and cash equivalents at the beginning of the year	10,243	10,507
Cash and cash equivalents at the end of the year	<u>-</u>	<u>10,243</u>
Components of cash and cash equivalents		
Cash and bank balances	-	10,243
	<u>-</u>	<u>10,243</u>

Esthers For the Nations
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds		Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	839	-	839	1,457
	-	-	-	4,001
	<u>839</u>	<u>-</u>	<u>839</u>	<u>5,458</u>
Total income and endowments	839	-	839	5,458
Expenditure on:				
Costs of generating donations and legacies				1,894
	-	-	-	2,943
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,837</u>
Total of expenditure on raising funds	-	-	-	4,837
Charitable activities	2,000	-	2,000	3,349
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>3,349</u>
Total of expenditure on charitable activities	2,000	-	2,000	3,349
General administrative costs, including depreciation and amortisation				
General insurances	196	-	196	142
Software, IT support and related costs	-	-	-	200
Telephone, fax and broadband	-	-	-	29
	<u>196</u>	<u>-</u>	<u>196</u>	<u>371</u>
Legal and professional costs				
Accountancy and bookkeeping	400	-	400	400
Other legal and professional costs	-	-	-	466
	<u>400</u>	<u>-</u>	<u>400</u>	<u>866</u>
Total of expenditure of other costs	<u>596</u>	<u>-</u>	<u>596</u>	<u>1,237</u>
Total expenditure	2,596	-	2,596	9,423
Net gains on investments	-	-	-	-
Net expenditure	<u>(1,757)</u>	<u>-</u>	<u>(1,757)</u>	<u>(3,965)</u>

Esthers For the Nations
Detailed Statement of Financial Activities

Net expenditure before other gains/(losses)	<u>(1,757)</u>	<u>-</u>	<u>(1,757)</u>	<u>(3,965)</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(1,757)</u>	<u>-</u>	<u>(1,757)</u>	<u>(3,965)</u>
Reconciliation of funds:				
Total funds brought forward	<u>6</u>	<u>5,936</u>	<u>5,942</u>	<u>9,907</u>
Total funds carried forward	<u>(1,751)</u>	<u>5,936</u>	<u>4,185</u>	<u>5,942</u>

ESTHERS FOR THE NATIONS

England & Wales - Charity number 1182748

Accounts

Ms Florence Sutherland
181 Napier Road
Gillingham
ME7 4HN
Esthers For the Nations

24 January 2023

Dear Florence ,

Accounts for Period ended 31/03/2022

Please find attached final accounts for Esthers For the Nations for the period ended 31/03/2022 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Fego Aligboro

Esthers For the Nations

Charity No. 1182748

Trustees' Report and Unaudited Accounts

31 March 2022

Esthers For the Nations
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182748

Trustees

The following trustees served during the year:

A.N. Mafemera

L.K.M. Pswarayi

F.G. Sutherland

Accountants

The Vine Accounting Ltd

17 St Margaret's Crescent

Gravesend

DA12 4EJ

OBJECTIVES AND ACTIVITIES

To advance the Christian faith for the benefit of the public in accordance with our statements of belief appearing and to relieve the needs of the community in the united kingdom and overseas.

EFN is a Christian organisation made up of women from all walks of life though the majority are from the BME communities. The aim of the organisation is to offer spiritual, physical, emotional, and any other visible support within our aims and objectives wherever possible. With the recent pandemic we have found ourselves working around issues of rest, mental health and resilience.

These have been achieved through conferences, zoom meetings, one-to-one pastoral care. We have supported people to access counselling through qualified Counsellors In order to effectively achieve this we have paid for counselling for women, families and groups with the aim of aiding emotional and mental recovery while building resilience in individuals and families.

We are currently looking at Ashburnham or High Leigh for their availability for our 2024 residential Annual Conference. We are also actively looking at other venues. Once we have a venue confirmed we will inform the members. We have decided to forward plan to enable everyone who wants to come to be able to pay on a monthly basis.

In 2021, fifty ladies went to High Leigh for the Annual Conference. This weekend dealt with rest, recover, reset and reconnect. It was useful for people to come away after an eventful season of sickness, loss and pain.

FINANCIAL REVIEW

On 15th March, 2019 the company (Esthers For The Nations Ltd.) was voluntarily dissolved which led the bank to close the company's bank account, which had cash balance of £10,243. Since then the Trustees have had to loan money to Esthers to enable the Charity to meet ongoing existing commitments. The trustees have loaned the Charity money. The Directors of loans is attached.

Bank statements have been provided to the accountant. These reflect the activities in the account up to the closure.

We have been trying to open a Charity Bank Account and until we have the Company reinstated we will not be able

PLANS FOR FUTURE PERIODS

We have planned a Winter Watch from 13- 15.1.23 at Ashburnham. This is a residential activity and it will be our Annual Conference.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

F.G. Sutherland
Trustee
20 January 2023

Esthers For the Nations
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	3	5,458	-	5,458	5,080
Charitable activities	4	-	-	-	315
Other	5	-	-	-	10,000
Total		5,458	-	5,458	15,395
Expenditure on:					
Raising funds	6	4,837	-	4,837	2,300
Charitable activities	7	-	3,349	3,349	2,917
Other	8	1,237	-	1,237	3,383
Total		6,074	3,349	9,423	8,600
Net gains on investments		-	-	-	-
Net (expenditure)/income		(616)	(3,349)	(3,965)	6,795
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(616)	(3,349)	(3,965)	6,795
Other gains and losses					
Net movement in funds		(616)	(3,349)	(3,965)	6,795
Reconciliation of funds:					
Total funds brought forward		622	9,285	9,907	3,112
Total funds carried forward		6	5,936	5,942	9,907

Esthers For the Nations

Balance Sheet

at 31 March 2022

Charity No. 1182748

		2022	2021
		£	£
Current assets			
Cash at bank and in hand		10,243	10,507
		<u>10,243</u>	<u>10,507</u>
Creditors: Amount falling due within one year	10	(4,301)	(600)
Net current assets		<u>5,942</u>	<u>9,907</u>
Total assets less current liabilities		5,942	9,907
Net assets excluding pension asset or liability		<u>5,942</u>	<u>9,907</u>
Total net assets		<u><u>5,942</u></u>	<u><u>9,907</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	5,936	9,285
		<u>5,936</u>	<u>9,285</u>
Unrestricted funds			
General funds	11	6	622
		<u>6</u>	<u>622</u>
Reserves	11		
Total funds		<u><u>5,942</u></u>	<u><u>9,907</u></u>

Approved by the trustees on 20 January 2023

And signed on their behalf by:

F.G. Sutherland
Trustee
20 January 2023

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	5,080	-	5,080
Charitable activities	315	-	315
Other	-	10,000	10,000
Total	<u>5,395</u>	<u>10,000</u>	<u>15,395</u>
Expenditure on:			
Raising funds	2,300	-	2,300
Charitable activities	2,917	-	2,917
Other	2,668	715	3,383
Total	<u>7,885</u>	<u>715</u>	<u>8,600</u>
Net income	<u>(2,490)</u>	<u>9,285</u>	<u>6,795</u>
Net income before other gains/(losses)	(2,490)	9,285	6,795
Other gains and losses:			
Net movement in funds	<u>(2,490)</u>	<u>9,285</u>	<u>6,795</u>
Reconciliation of funds:			
Total funds brought forward	3,112	-	3,112
Total funds carried forward	<u>622</u>	<u>9,285</u>	<u>9,907</u>

3 Income from donations and legacies

Unrestricted £	Total 2022 £	Total 2021 £
1,457	1,457	5,080
4,001	4,001	-
<u>5,458</u>	<u>5,458</u>	<u>5,080</u>

4 Income from charitable activities

Total 2022 £	Total 2021 £
-	315
<u>-</u>	<u>315</u>

5 Other income

Total 2022	Total 2021
£	£
-	10,000
<u>-</u>	<u>10,000</u>

6 Expenditure on raising funds

Unrestricted	Total 2022	Total 2021
£	£	£
<i>Costs of generating voluntary income</i>		
1,894	1,894	2,300
2,943	2,943	-
<u>4,837</u>	<u>4,837</u>	<u>2,300</u>

7 Expenditure on charitable activities

Restricted	Total 2022	Total 2021
£	£	£
<i>Expenditure on charitable activities</i>		
3,349	3,349	450
-	-	2,467
<u>3,349</u>	<u>3,349</u>	<u>2,917</u>
<i>Governance costs</i>		

8 Other expenditure

Unrestricted	Total 2022	Total 2021
£	£	£
General administrative costs	371	1,923
Legal and professional costs	866	1,460
<u>1,237</u>	<u>1,237</u>	<u>3,383</u>

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:

amounts falling due within one year

2022	2021
£	£
Loans from trustees	-
Other creditors	600
<u>4,301</u>	<u>600</u>

11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Sister Act Project	9,285	-	(3,349)	5,936
<i>Total</i>	<u>9,285</u>	<u>-</u>	<u>(3,349)</u>	<u>5,936</u>
Unrestricted funds:				
General funds	622	5,458	(6,074)	6
Total funds	<u>9,907</u>	<u>5,458</u>	<u>(9,423)</u>	<u>5,942</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Sister Act Project The project will bring women from diverse and have serious levels of low self-esteem

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	6	5,936	5,942
	<u>6</u>	<u>5,936</u>	<u>5,942</u>

13 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	10,507	(264)	10,243
	<u>10,507</u>	<u>(264)</u>	<u>10,243</u>
Net debt	<u>10,507</u>	<u>(264)</u>	<u>10,243</u>

Esthers For the Nations
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(3,965)	6,795
Adjustments for:		
Increase in trade and other payables	3,701	-
Net cash used in operating activities	<u>(264)</u>	<u>(3,205)</u>
Net cash from investing activities	<u>-</u>	<u>10,000</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(264)	6,795
Cash and cash equivalents at the beginning of the year	10,507	3,712
Cash and cash equivalents at the end of the year	<u>10,243</u>	<u>10,507</u>
Components of cash and cash equivalents		
Cash and bank balances	10,243	10,507
	<u>10,243</u>	<u>10,507</u>

Esthers For the Nations
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	1,457	-	1,457	5,080
	4,001	-	4,001	-
	<u>5,458</u>	<u>-</u>	<u>5,458</u>	<u>5,080</u>
Charitable activities	-	-	-	315
	<u>-</u>	<u>-</u>	<u>-</u>	<u>315</u>
Other	-	-	-	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total income and endowments	5,458	-	5,458	15,395
Expenditure on:				
Costs of generating donations and legacies	1,894	-	1,894	2,300
	2,943	-	2,943	-
	<u>4,837</u>	<u>-</u>	<u>4,837</u>	<u>2,300</u>
Total of expenditure on raising funds	4,837	-	4,837	2,300
Charitable activities	-	3,349	3,349	450
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,467</u>
	<u>-</u>	<u>3,349</u>	<u>3,349</u>	<u>2,917</u>
Total of expenditure on charitable activities	-	3,349	3,349	2,917
General administrative costs, including depreciation and amortisation				
Equipment expensed	-	-	-	800
General insurances	142	-	142	162
Software, IT support and related costs	200	-	200	308
Stationery and printing	-	-	-	124
Sundry expenses	-	-	-	450
Telephone, fax and broadband	29	-	29	79
	<u>371</u>	<u>-</u>	<u>371</u>	<u>1,923</u>
Legal and professional costs				
Accountancy and bookkeeping	400	-	400	600

Esthers For the Nations
Detailed Statement of Financial Activities

Other legal and professional costs	466	-	466	860
	<u>866</u>	<u>-</u>	<u>866</u>	<u>1,460</u>
Total of expenditure of other costs	<u>1,237</u>	<u>-</u>	<u>1,237</u>	<u>3,383</u>
Total expenditure	6,074	3,349	9,423	8,600
Net gains on investments	-	-	-	-
	<u>(616)</u>	<u>(3,349)</u>	<u>(3,965)</u>	<u>6,795</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(616)</u>	<u>(3,349)</u>	<u>(3,965)</u>	<u>6,795</u>
Other Gains	-	-	-	-
	<u>(616)</u>	<u>(3,349)</u>	<u>(3,965)</u>	<u>6,795</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	622	9,285	9,907	3,112
Total funds carried forward	<u>6</u>	<u>5,936</u>	<u>5,942</u>	<u>9,907</u>

ESTHERS FOR THE NATIONS

England & Wales - Charity number 1182748

Accounts



Esthers for the Nations 12 Conqueror Court Sittingbourne Kent ME10 5BH
Phone 03333392024

A Note for Charity Commission

Please note

Due to an administrative error this bank account is no longer used by EFTN. EftN is in the process of opening a different bank account and you will be informed of the new details as soon as we have them.

Yours Sincerely

Florence Sutherland on behalf of Trustees

[Esthers for the Nations | A woman of strength and dignity called for such a time as this Find out More](#)

Ms Florence Sutherland
181 Napier Road
Gillingham
ME7 4HN
Esthers For the Nations

29 November 2021

Dear Florence ,

Accounts for Period ended 31/03/2021

Please find attached final accounts for Esthers For the Nations for the period ended 31/03/2021 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Fego Aligboro

Esthers For the Nations

Charity No. 1182748

Trustees' Report and Unaudited Accounts

31 March 2021

Esthers For the Nations
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 14
Detailed Statement of Financial Activities	15 to 16

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182748

Trustees

The following Trustees served during the year:

A. Hubbard (Resigned 30 September 2020)

A.N. Mafemera

L.K.M. Pswarayi

F.G. Sutherland

Accountants

The Vine Accounting Ltd
17 St Margaret's Crescent
Gravesend
DA12 4EJ

OBJECTIVES AND ACTIVITIES

To advance the Christian faith for the benefit of the public in accordance with our statements of belief appearing and to relieve the needs of the community in the united kingdom and overseas.

EFN is a Christian organisation made up of women from the BMEA communities. The aim of the organisation is to offer spiritual, physical, emotional and financial support wherever possible. With the recent pandemic we have found ourselves working around issues of rest, because people have been harassed due to the goings on in the nation as well as in families. In order to effectively achieve this we have paid for counselling for women, families and groups with the aim of aiding emotional and mental recovery while building resilience in individuals and families.

We also had opportunity to hold conferences on Domestic Abuse followed by support groups that explored the subject. The purpose of the seminar was to raise awareness of what abuse is. How to recognise it and how to seek help. This led to identification, naming and empowering which led to some women recognising the abuse.

The Lottery Fund was paid in the 2020 – 2021 carried forward to 2021-2022 financial year and this enabled us to update our website and to buy a laptop for the voluntary finance administrator.

We held Zoom conferences on healing and testimonies definitely were there. In the last year we have been blessed in that we have managed to establish consistent prayer meetings every day at 6 – 7am and 9-10pm except Saturday and Sunday. This has given opportunities for several women to lead prayer meetings, teach from the Bible and become confident in the giftings that they have leading to a sense of achievement and self-worth as they recognise that God would use them too regardless of who they are.

The outcome of the activities of this year which include conferences are in line with our mission statement that seeks to build women of strength and dignity as we recognise emotional and mental health are critical to building resilience, confidence and sustainability of life and purpose.

We recognise the need to reach out and help others especially in these difficult times as long as it is in line with our objectives.

We did not operate at our best due to Lockdowns and getting to grips with the new normal that had just been introduced by nature. We finally found our way around living in Covid-19. Therefore, we want to believe that we will have more to offer in 2022.

We had further funding for counselling from the County Specialists Women's Charity. They donated £2500 in 2019 on 17 November.

We have also had an opportunity to employ an administrator on a voluntary basis as well as welcome two new Directors to the Board namely Tapiwa Madovi and Peter Keane. We welcome their presence and what they bring to the Trustees Board. We also welcome Nyasha Magwanyamwanya our volunteer for Admin and Finance.

Education

We continue to support Hilda with her school needs. She is now 12 and we have been supporting her since she was 8.

Statement of trustees' responsibilities in relation to the financial statements

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

F.G. Sutherland
Trustee
08 November 2021

I report to the trustees on my examination of the accounts of Esthers For the Nations for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

Fego Aligboro

ACCA

The Vine Accounting Ltd

17 St Margaret's Crescent

Gravesend

DA12 4EJ

08 November 2021

Esthers For the Nations
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	5,080	-	5,080	11,367
Charitable activities	4	315	-	315	7,980
Other	5	-	10,000	10,000	2,677
Total		5,395	10,000	15,395	22,024
Expenditure on:					
Raising funds	6	2,300	-	2,300	7,329
Charitable activities	7	2,917	-	2,917	3,558
Other	8	2,668	715	3,383	8,025
Total		7,885	715	8,600	18,912
Net gains on investments		-	-	-	-
Net income		(2,490)	9,285	6,795	3,112
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(2,490)	9,285	6,795	3,112
Other gains and losses					
Net movement in funds		(2,490)	9,285	6,795	3,112
Reconciliation of funds:					
Total funds brought forward		3,112	-	3,112	-
Total funds carried forward		622	9,285	9,907	3,112

Esthers For the Nations

Balance Sheet

at 31 March 2021

Charity No. 1182748		2021 £	2020 £
Current assets			
Cash at bank and in hand		10,507	3,712
		<u>10,507</u>	<u>3,712</u>
Creditors: Amount falling due within one year	10	(600)	(600)
Net current assets		<u>9,907</u>	<u>3,112</u>
Total assets less current liabilities		<u>9,907</u>	<u>3,112</u>
Net assets excluding pension asset or liability		<u>9,907</u>	<u>3,112</u>
Total net assets		<u><u>9,907</u></u>	<u><u>3,112</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	9,285	-
		<u>9,285</u>	<u>-</u>
Unrestricted funds			
General funds	11	622	3,112
		<u>622</u>	<u>3,112</u>
Reserves	11		
Total funds		<u><u>9,907</u></u>	<u><u>3,112</u></u>

Approved by the trustees on 08 November 2021

And signed on their behalf by:

F.G. Sutherland
Trustee
08 November 2021

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

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Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

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Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Esthers For the Nations Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	11,367	11,367
Charitable activities	8,032	8,032
Other	2,677	2,677
Total	<u>22,076</u>	<u>22,076</u>
Expenditure on:		
Raising funds	7,329	7,329
Charitable activities	3,558	3,558
Other	8,025	8,025
Total	<u>18,912</u>	<u>18,912</u>
Net income	<u>3,164</u>	<u>3,164</u>
Net income before other gains/(losses)	3,164	3,164
Other gains and losses:		
Net movement in funds	<u>3,164</u>	<u>3,164</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>3,164</u></u>	<u><u>3,164</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2021 £	Total 2020 £
5,080	5,080	11,367
<u>5,080</u>	<u>5,080</u>	<u>11,367</u>

4 Income from charitable activities

Unrestricted £	Total 2021 £	Total 2020 £
315	315	6,980
-	-	1,000
<u>315</u>	<u>315</u>	<u>7,980</u>

5 Other income

Restricted	Total 2021	Total 2020
£	£	£
10,000	10,000	977
-	-	4
-	-	1,696
<u>10,000</u>	<u>10,000</u>	<u>2,677</u>

6 Expenditure on raising funds

Unrestricted	Total 2021	Total 2020
£	£	£
<i>Costs of generating voluntary income</i>		
2,300	2,300	5,829
<i>Fundraising trading costs</i>		
-	-	1,500
<u>2,300</u>	<u>2,300</u>	<u>7,329</u>

7 Expenditure on charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
<i>Expenditure on charitable activities</i>		
450	450	1,072
2,467	2,467	2,486
<i>Governance costs</i>		
<u>2,917</u>	<u>2,917</u>	<u>3,558</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
	-	-	-	1,928
Motor and travel costs	-	-	-	3,128
General administrative costs	1,208	715	1,923	1,949
Legal and professional costs	1,460	-	1,460	1,020
	<u>2,668</u>	<u>715</u>	<u>3,383</u>	<u>8,025</u>

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Other creditors	600	600
	<u>600</u>	<u>600</u>

11 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:				
Sister Act Project	-	10,000	(715)	9,285
<i>Total</i>	<u>-</u>	<u>10,000</u>	<u>(715)</u>	<u>9,285</u>
Unrestricted funds:				
General funds	3,112	5,395	(7,885)	622
Revaluation Reserves:				
Total funds	<u>3,112</u>	<u>15,395</u>	<u>(8,600)</u>	<u>9,907</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Sister Act Project The project will bring women from diverse and have serious levels of low self-esteem

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	622	9,285	9,907
	<u>622</u>	<u>9,285</u>	<u>9,907</u>

13 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	3,712	6,795	10,507
	<u>3,712</u>	<u>6,795</u>	<u>10,507</u>
Net debt	<u>3,712</u>	<u>6,795</u>	<u>10,507</u>

Esthers For the Nations
Statement of Cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	6,795	3,164
Adjustments for:		
Dividends, interest and rents from investments	(10,000)	(2,677)
Increase in trade and other payables	-	600
Net cash (used in)/provided by operating activities	<u>(3,205)</u>	<u>1,087</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	10,000	2,677
Net cash from investing activities	<u>10,000</u>	<u>2,677</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	6,795	3,764
Cash and cash equivalents at the beginning of the year	3,712	-
Cash and cash equivalents at the end of the year	<u>10,507</u>	<u>3,764</u>
Components of cash and cash equivalents		
Cash and bank balances	10,507	3,712
	<u>10,507</u>	<u>3,712</u>

Esthers For the Nations
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	5,080	-	5,080	11,367
	<u>5,080</u>	<u>-</u>	<u>5,080</u>	<u>11,367</u>
Charitable activities	315	-	315	6,980
	-	-	-	1,000
	<u>315</u>	<u>-</u>	<u>315</u>	<u>7,980</u>
Other	-	10,000	10,000	977
	-	-	-	4
	-	-	-	1,696
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>2,677</u>
Total income and endowments	5,395	10,000	15,395	22,024
Expenditure on:				
Costs of generating donations and legacies	2,300	-	2,300	5,829
	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<u>5,829</u>
Costs of other trading activities	-	-	-	1,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total of expenditure on raising funds	2,300	-	2,300	7,329
Charitable activities	450	-	450	1,072
	2,467	-	2,467	2,486
	<u>2,917</u>	<u>-</u>	<u>2,917</u>	<u>3,558</u>
Total of expenditure on charitable activities	2,917	-	2,917	3,558
Other expenditure	-	-	-	1,928
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928</u>
Travel and subsistence	-	-	-	3,128
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,128</u>
General administrative costs, including depreciation and amortisation				
Bank charges	-	-	-	15

Esthers For the Nations
Detailed Statement of Financial Activities

Equipment expensed	85	715	800	-
General insurances	162	-	162	157
Software, IT support and related costs	308	-	308	688
Stationery and printing	124	-	124	421
Sundry expenses	450	-	450	450
Telephone, fax and broadband	79	-	79	218
	<u>1,208</u>	<u>715</u>	<u>1,923</u>	<u>1,949</u>
Legal and professional costs				
Accountancy and bookkeeping	600	-	600	700
Other legal and professional costs	860	-	860	320
	<u>1,460</u>	<u>-</u>	<u>1,460</u>	<u>1,020</u>
Total of expenditure of other costs	<u>2,668</u>	<u>715</u>	<u>3,383</u>	<u>8,025</u>
Total expenditure	7,885	715	8,600	18,912
Net gains on investments	-	-	-	-
	<u>(2,490)</u>	<u>9,285</u>	<u>6,795</u>	<u>3,112</u>
Net income				
Net income before other gains/(losses)	<u>(2,490)</u>	<u>9,285</u>	<u>6,795</u>	<u>3,112</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(2,490)</u>	<u>9,285</u>	<u>6,795</u>	<u>3,112</u>
Reconciliation of funds:				
Total funds brought forward	3,112	-	3,112	-
Total funds carried forward	<u>622</u>	<u>9,285</u>	<u>9,907</u>	<u>3,112</u>