

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023
FOR
EGLISE EVANGELIQUE VIE NOUVELLE

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

EGLISE EVANGELIQUE VIE NOUVELLE

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FOR THE YEAR ENDED 31 OCTOBER 2023

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EGLISE EVANGELIQUE VIE NOUVELLE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189040

Principal address

77 - 79 Rushey Green

London

SE6 4AF

Trustees

Ms M Kone

Ms G D Dohou

Ms F T Alimentchi

Ms K M Kouakou

Independent Examiner

Ekow Appiatse (FCCA)

Appiatse & Associates

Chartered Certified Accountants

191 Waltham Way

Chingford

London

E4 8AG

Approved by order of the board of trustees on 15 March 2024 and signed on its behalf by:

Ms M Kone - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EGLISE EVANGELIQUE VIE NOUVELLE

Independent examiner's report to the trustees of Eglise Evangelique Vie Nouvelle

I report to the charity trustees on my examination of the accounts of Eglise Evangelique Vie Nouvelle (the Trust) for the year ended 31 October 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ekow Appiatse (FCCA)

Appiatse & Associates
Chartered Certified Accountants
191 Waltham Way
Chingford
London
E4 8AG

15 March 2024

EGLISE EVANGELIQUE VIE NOUVELLE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>36,550</u>	<u>48,542</u>
EXPENDITURE ON			
Charitable activities			
Charitable		<u>35,848</u>	<u>46,727</u>
NET INCOME		702	1,815
RECONCILIATION OF FUNDS			
Total funds brought forward		10,247	8,432
TOTAL FUNDS CARRIED FORWARD		<u><u>10,949</u></u>	<u><u>10,247</u></u>

The notes form part of these financial statements

EGLISE EVANGELIQUE VIE NOUVELLE

BALANCE SHEET
31 OCTOBER 2023

		31.10.23	31.10.22
		Unrestricted	Total
		fund	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	4	6,060	6,060
CURRENT ASSETS			
Cash at bank		5,639	4,487
CREDITORS			
Amounts falling due within one year	5	(750)	(300)
NET CURRENT ASSETS		4,889	4,187
TOTAL ASSETS LESS CURRENT LIABILITIES		10,949	10,247
NET ASSETS		10,949	10,247
FUNDS	6		
Unrestricted funds		10,949	10,247
TOTAL FUNDS		10,949	10,247

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2024 and were signed on its behalf by:

M Kone - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

EGLISE EVANGELIQUE VIE NOUVELLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	48,542
	<hr/>
EXPENDITURE ON	
Charitable activities	
Charitable	46,727
	<hr/>
NET INCOME	1,815
RECONCILIATION OF FUNDS	
Total funds brought forward	8,432
	<hr/>
TOTAL FUNDS CARRIED FORWARD	10,247
	<hr/> <hr/>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 November 2022 and 31 October 2023	1,132	4,928	6,060
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 October 2023	1,132	4,928	6,060
	<hr/>	<hr/>	<hr/>
At 31 October 2022	1,132	4,928	6,060
	<hr/>	<hr/>	<hr/>

EGLISE EVANGELIQUE VIE NOUVELLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Other creditors	750	300
	<u><u>750</u></u>	<u><u>300</u></u>

6. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	10,247	702	10,949
	<u>10,247</u>	<u>702</u>	<u>10,949</u>
TOTAL FUNDS	10,247	702	10,949
	<u><u>10,247</u></u>	<u><u>702</u></u>	<u><u>10,949</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,550	(35,848)	702
	<u>36,550</u>	<u>(35,848)</u>	<u>702</u>
TOTAL FUNDS	36,550	(35,848)	702
	<u><u>36,550</u></u>	<u><u>(35,848)</u></u>	<u><u>702</u></u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	8,432	1,815	10,247
	<u>8,432</u>	<u>1,815</u>	<u>10,247</u>
TOTAL FUNDS	8,432	1,815	10,247
	<u><u>8,432</u></u>	<u><u>1,815</u></u>	<u><u>10,247</u></u>

EGLISE EVANGELIQUE VIE NOUVELLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,542	(46,727)	1,815
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,542</u>	<u>(46,727)</u>	<u>1,815</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	8,432	2,517	10,949
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,432</u>	<u>2,517</u>	<u>10,949</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,092	(82,575)	2,517
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,092</u>	<u>(82,575)</u>	<u>2,517</u>

EGLISE EVANGELIQUE VIE NOUVELLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

EGLISE EVANGELIQUE VIE NOUVELLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,550	39,792
Grants	-	8,750
	<u>36,550</u>	<u>48,542</u>
Total incoming resources	36,550	48,542
EXPENDITURE		
Charitable activities		
Wages	10,400	2,050
Rent and Rates	20,000	19,072
Light and heat	-	328
Postage and stationery	1,035	717
Sundries	70	-
Church events	3,021	8,750
Welfare	500	8,300
Travel	200	700
Equipment	172	735
Supplies	-	3,700
	<u>35,398</u>	<u>44,352</u>
Support costs		
Information technology		
Repairs and renewals	-	500
Governance costs		
Accountancy and legal fees	450	1,875
	<u>35,848</u>	<u>46,727</u>
Total resources expended	35,848	46,727
Net income	702	1,815

This page does not form part of the statutory financial statements