

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024
FOR
EGLISE EVANGELIQUE VIE NOUVELLE

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

EGLISE EVANGELIQUE VIE NOUVELLE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

EGLISE EVANGELIQUE VIE NOUVELLE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. 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 20 January 2025 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 2024.

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

20 January 2025

EGLISE EVANGELIQUE VIE NOUVELLE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>39,115</u>	<u>36,550</u>
EXPENDITURE ON			
Charitable activities			
Charitable		<u>40,748</u>	<u>35,848</u>
NET INCOME/(EXPENDITURE)		(1,633)	702
RECONCILIATION OF FUNDS			
Total funds brought forward		10,949	10,247
TOTAL FUNDS CARRIED FORWARD		<u><u>9,316</u></u>	<u><u>10,949</u></u>

The notes form part of these financial statements

EGLISE EVANGELIQUE VIE NOUVELLE

BALANCE SHEET
31 OCTOBER 2024

		31.10.24 Unrestricted fund £	31.10.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	4,848	6,060
CURRENT ASSETS			
Cash at bank		5,668	5,639
CREDITORS			
Amounts falling due within one year	5	(1,200)	(750)
NET CURRENT ASSETS		<u>4,468</u>	<u>4,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,316	10,949
NET ASSETS		<u>9,316</u>	<u>10,949</u>
FUNDS	6		
Unrestricted funds		<u>9,316</u>	<u>10,949</u>
TOTAL FUNDS		<u>9,316</u>	<u>10,949</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2025 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 accrual 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.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,550
EXPENDITURE ON	
Charitable activities	
Charitable	35,848
NET INCOME	702
RECONCILIATION OF FUNDS	
Total funds brought forward	10,247
TOTAL FUNDS CARRIED FORWARD	10,949

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 November 2023 and 31 October 2024	1,132	4,928	6,060
DEPRECIATION			
Charge for year	226	986	1,212
NET BOOK VALUE			
At 31 October 2024	906	3,942	4,848
At 31 October 2023	1,132	4,928	6,060

EGLISE EVANGELIQUE VIE NOUVELLE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.24	31.10.23
	£	£
Other creditors	1,200	750
	<u>1,200</u>	<u>750</u>

6. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	10,949	(1,633)	9,316
	<u>10,949</u>	<u>(1,633)</u>	<u>9,316</u>
TOTAL FUNDS	<u>10,949</u>	<u>(1,633)</u>	<u>9,316</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,115	(40,748)	(1,633)
	<u>39,115</u>	<u>(40,748)</u>	<u>(1,633)</u>
TOTAL FUNDS	<u>39,115</u>	<u>(40,748)</u>	<u>(1,633)</u>

Comparatives for 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	<u>10,247</u>	<u>702</u>	<u>10,949</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

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	36,550	(35,849)	702
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,550</u>	<u>(35,849)</u>	<u>702</u>

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	10,247	(931)	9,316
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,247</u>	<u>(931)</u>	<u>9,316</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	75,665	(76,596)	(931)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,665</u>	<u>(76,596)</u>	<u>(931)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

EGLISE EVANGELIQUE VIE NOUVELLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024

	31.10.24 £	31.10.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	39,115	36,550
Total incoming resources	39,115	36,550
EXPENDITURE		
Charitable activities		
Wages	12,070	10,400
Rent and Rates	20,000	20,000
Postage and stationery	3,303	1,035
Sundries	-	70
Church events	3,105	3,021
Welfare	-	500
Travel	190	200
Equipment	418	172
Plant and machinery	226	-
Fixtures and fittings	986	-
	40,298	35,398
Support costs		
Governance costs		
Accountancy and legal fees	450	450
Total resources expended	40,748	35,848
Net (expenditure)/income	(1,633)	702

This page does not form part of the statutory financial statements