

REGISTERED CHARITY NUMBER: 1198612

Report of the Trustees and

Unaudited Financial Statements for the Period 1 September 2022 to 31 March 2023

for

Holiness International Ministry

Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Contents of the Financial Statements
for the Period 1 September 2022 to 31 March 2023

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The trustees present their report with the financial statements of the charity for the period 1 September 2022 to 31 March 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

1198612

Principal address

Durning Hall Community Centre
Eartham Grove
London
E7 9AB

Trustees

C Mpangi Clergy (appointed 1.9.22)
I Mark (appointed 1.9.22)
Ms S Bopolonga (appointed 1.9.22)
F Bryce (appointed 1.9.22)

Independent Examiner

Shola Makinwa MSc FCCA
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 26 June 2024 and signed on its behalf by:

Caster Mpangi

C Mpangi - Trustee

Independent examiner's report to the trustees of Holiness International Ministry

I report to the charity trustees on my examination of the accounts of Holiness International Ministry (the Trust) for the period 1 September 2022 to 31 March 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.

Olusola Makinwa

Shola Makinwa MSc FCCA
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6 Town Quay Wharf
Abbey Road
Barking, Essex
IG11 7BZ

26 June 2024

Statement of Financial Activities

for the Period 1 September 2022 to 31 March 2023

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		<u>21,587</u>
EXPENDITURE ON		
Charitable activities		
Charitable Activities		9,308
Other		<u>460</u>
Total		<u>9,768</u>
NET INCOME		11,819
		<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,819</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2023

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	3	149
CURRENT ASSETS		
Cash at bank		11,919
CREDITORS		
Amounts falling due within one year	4	(249)
NET CURRENT ASSETS		<u>11,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,819</u>
NET ASSETS		<u><u>11,819</u></u>
FUNDS	5	
Unrestricted funds		<u>11,819</u>
TOTAL FUNDS		<u><u>11,819</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024 and were signed on its behalf by:

Caster Mpangi
C Mpangi - 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 period ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2023.

Notes to the Financial Statements - continued
for the Period 1 September 2022 to 31 March 2023

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>199</u>
DEPRECIATION	
Charge for year	<u>50</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>149</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	<u><u>249</u></u>

5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/3/23 £
Unrestricted funds		
General fund	11,819	11,819
	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>11,819</u></u>	<u><u>11,819</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,587	(9,768)	11,819
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>21,587</u></u>	<u><u>(9,768)</u></u>	<u><u>11,819</u></u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2023.

Detailed Statement of Financial Activities
for the Period 1 September 2022 to 31 March 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Tithes and Offerings	19,240
Donations	2,057
Other Income	<u>290</u>
	<u>21,587</u>
Total incoming resources	21,587

EXPENDITURE

Charitable activities

Rent and Rates	7,500
Insurance	315
Church Activities	1,443
Depreciation Fixtures and fittings	<u>50</u>
	9,308

Other

Donations	210
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Support costs

Governance costs

Accountancy and legal fees	<u>250</u>
Total resources expended	<u>9,768</u>
Net income	<u><u>11,819</u></u>