

THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales · Charity number 287362

Details

Status Registered

Legal form Other

Registered 1983-07-01

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

Contact

Address Roundwood Gospel Assembly
Longstone Avenue
London
NW10 3UE

Phone 07483324376

Email roundwoodgospelassembly@gmail.com

Activities

Objects: ADVANCING THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE DOCTRINES OF THE ASSEMBLIES.

Activities: Our charity is a religious organisation seeking to develop the full man, his physical, mental and spiritual beings. Man here includes woman and child. We seek to achieve this through teaching and preaching the word of God. We also encourage him to attend schools, colleges and universities in order to develop his mental and physical capabilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Jamaica
- Brent
- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£91,490	£144,523	-	-
2023-12-31	£175,550	£111,825	-	-
2022-12-31	£112,798	£106,095	-	-
2021-12-31	£84,011	£76,201	-	-
2020-12-31	£50,093	£64,918	-	-

Trustees

Name	Role	Appointed
Carlton Alexander Dennis		2020-12-04
Derek George Williams		2020-12-04
Diana Gittens		2020-12-04
Edward Augustus Goss		2020-12-04
Joyce Taylor		2020-12-04

THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales - Charity number 287362

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Associated Gospel Assemblies Trust

On accounts for the year
ended

31 December 2024

Charity no
(if any)

287362

Set out on pages

3 and 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 12 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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

Alan Povey

Date:

30/9/2025

Name:

Alan Povey FCA

Relevant professional
qualification(s) or body
(if any):

The Institute of Chartered Accountants in England and Wales

Address:

12 Hatherley Road

Sidcup, Kent

DA14 4DT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None



Receipts and payments accounts

CC16a

For the period from	01-Jan-24	To	31-Dec-24
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Church Operating Income	77,950	-	-	77,950	100,884
Fundraising & Rental Income	-	-	-	-	16,590
Investment Income	1,374	-	-	1,374	756
Gift Aid from HMRC	12,166	-	-	12,166	32,580
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	91,490	-	-	91,490	150,810
A2 Asset and investment sales, (see table).					
Income - stolen Van	-	-	-	-	24,740
	-	-	-	-	-
Sub total	-	-	-	-	24,740
Total receipts	91,490	-	-	91,490	175,550
A3 Payments					
Accounting	1,608	-	-	1,608	1,880
Books, Publications & General	1,271	-	-	1,271	1,877
Donations, Gifts & Special Events	17,199	-	-	17,199	16,998
Food & Provisions	3,141	-	-	3,141	5,188
Insurance	7,346	-	-	7,346	6,218
Light & Heat	12,262	-	-	12,262	12,832
Ministerial Allowance	15,377	-	-	15,377	10,100
Motor Running Costs	3,962	-	-	3,962	5,624
PPST	3,598	-	-	3,598	3,437
Rates & Water	682	-	-	682	1,179
Repairs, Maintenance & Cleaning	37,406	-	-	37,406	9,793
Wages	40,671	-	-	40,671	37,899
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	144,523	-	-	144,523	111,825
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	144,523	-	-	144,523	111,825
Net of receipts/(payments)	- 53,033	-	-	- 53,033	63,725
A5 Transfers between funds					
A6 Cash funds last year end	160,371			160,371	96,646
Cash funds this year end	107,338			107,338	160,371

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Associated Gospel Assemblies Trust	15,095	-	-
	Gospel Tabernacle Assembly	24,450	-	-
	Roundwood Gospel Assemblies Trust	66,464	-	-
	Cash in hand	1,329	-	-
	Total cash funds	107,338	-	-

(agree balances with receipts and payments account(s))

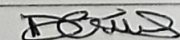
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property	Unrestricted	1,200,000	-
	Long-term Leasehold	Unrestricted	621,450	-
	Equipment Furniture & Fittings	Unrestricted	3,198	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Povey Little Limited	Unrestricted	1,380	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	X GITTERS	12/10/2025
J A Taylor	JOYCE A TAYLOR	12/10/2025

THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales - Charity number 287362

Accounts



Section A Independent Examiner's Report

Report to the trustees/ members of

Associated Gospel Assemblies Trust

On accounts for the year ended

31 December 2023

Charity no (if any)

287362

Set out on pages

3 and 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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").

Independent examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
• the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature] FCA

Date:

30/9/2024

Name:

Alan Povey FCA

Relevant professional qualification(s) or body (if any):

The Institute of Chartered Accountants in England and Wales

Address:

12 Hatherley Road
Sidcup, Kent
DA14 4DT

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

On accounts for the year ended 31 December 2023

Set out on pages 3 and 4

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(2)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in any material respect:

- the accounts do not accord with the accounting records
- accounting records were not kept in accordance with section 145 of the Act or

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

* Please delete the words in this bracket if they do not apply.

Date: 21/11/23

Name: Alan Povey FCA

Relevant professional qualification(s) or body (if any):

Address: 12 Highbury Road, Finchley, London, N4 2JL



Receipts and payments accounts

For the period
from

01/01/2023

To

31/12/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Church Operating Income	100,884	-	-	100,884	111,527
Fundraising & Rental Income	16,590	-	-	16,590	1,169
Investment Income	756	-	-	756	102
Gift Aid from HMRC	32,580	-	-	32,580	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	150,810	-	-	150,810	112,798
A2 Asset and investment sales, (see table).					
Income - stolen van	24,740	-	-	24,740	-
	-	-	-	-	-
Sub total	24,740	-	-	24,740	-
Total receipts	175,550	-	-	175,550	112,798
A3 Payments					
Accounting	1,880	-	-	1,880	1,858
Books, Publications & General	1,677	-	-	1,677	629
Donations, Gifts & Special Events	15,998	-	-	15,998	10,276
Food & Provisions	5,188	-	-	5,188	3,670
Insurance	6,218	-	-	6,218	6,272
Light & Heat	12,832	-	-	12,832	15,778
Ministerial Allowance	10,100	-	-	10,100	6,993
Motor Running Costs	5,624	-	-	5,624	7,203
PPST	3,437	-	-	3,437	3,367
Rates & Water	1,179	-	-	1,179	396
Repairs, Maintenance & Cleaning	9,793	-	-	9,793	17,653
Wages	37,899	-	-	37,899	32,000
Sub total	111,825	-	-	111,825	106,095
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	111,825	-	-	111,825	106,095
Net of receipts/(payments)	63,725	-	-	63,725	6,703
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	96,646	-	-	96,646	89,943
Cash funds this year end	160,371	-	-	160,371	96,646

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Associated Gospel Assemblies Trust	22,101	-	-
	Gospel Tabernacle Assembly	28,727		
	Roundwood Gospel Assemblies Trust	107,294	-	-
	Cash in hand	2,249	-	-
	Total cash funds	160,371	-	-

(agree balances with receipts and payments account(s))

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property	Unrestricted	1,200,000	-
	Long-term Leasehold	Unrestricted	621,450	-
	Equipment Furniture & Fittings	Unrestricted	3,188	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Povey Little Limited	Unrestricted	1,380	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	JOYCE TAYLOR	6/10/2024
	DGITTENS	6/10/2024

THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales - Charity number 287362

Accounts



Section A

Independent Examiner's Report

Report to the trustees/ members of

Associated Gospel Assemblies Trust

On accounts for the year ended

31 December 2022

Charity no (if any)

287362

Set out on pages

3 and 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

[Signature] FCA

Date:

16/10/2023

Name:

Alan Povey FCA

Relevant professional qualification(s) or body (if any):

The Institute of Chartered Accountants in England and Wales

Address:

12 Hatherley Road

Sidcup, Kent

DA14 4DT

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None



Receipts and payments accounts

For the period from	01/01/2022	To	31/12/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Church Operating Income	111,527	-	-	111,527	57,204
Fundraising and Nursery	1,169	-	-	1,169	25,805
Loans Repaid	-	-	-	-	3,277
Investment Income	102	-	-	102	2
Sub total (Gross income for AR)	112,798	-	-	112,798	87,288
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	112,798	-	-	112,798	87,288
A3 Payments					
Accounting	1,858	-	-	1,858	2,789
Bank charges	-	-	-	-	15
Books, Publications & General	629	-	-	629	591
Donations, Gifts & Special Events	10,276	-	-	10,276	2,886
Food & Provisions	3,670	-	-	3,670	2,076
Insurance	6,272	-	-	6,272	4,457
Light & Heat	15,778	-	-	15,778	14,501
Ministerial Allowance	6,993	-	-	6,993	2,150
Motor Running Costs	7,203	-	-	7,203	6,721
PPST	3,367	-	-	3,367	2,429
Rates & Water	396	-	-	396	342
Repairs, Maintenance & Cleaning	17,653	-	-	17,653	18,440
Wages	32,000	-	-	32,000	11,500
Sub total	106,095	-	-	106,095	68,897
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	106,095	-	-	106,095	68,897
Net of receipts/(payments)	6,703	-	-	6,703	18,391
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	89,943	-	-	89,943	71,552
Cash funds this year end	96,646	-	-	96,646	89,943

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Associated Gospel Assemblies Trust	19,368	-	-
	Gospel Tabernacle Assembly	8,649	-	-
	Roundwood Gospel Assemblies Trust	66,251	-	-
	Cash in hand	1,377	-	-
	Total cash funds	96,645	-	-
(agree balances with receipts and payments account(s))				

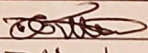
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	PAYE Overpaid	308	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property	Unrestricted	1,200,000	-
	Long-term Leasehold	Unrestricted	621,450	-
	Equipment Furnitre & Fittings	Unrestricted	3,198	-
	Motor Van	Unrestricted	15,031	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Povey Little Limited	Unrestricted	1,680	-
			-	-
			-	-
			-	-
			-	-

Signed by one or two trustees on behalf of all the trustees

Signature  J Taylor	Print Name DINA GITTENS JOYCE TAYLOR	Date of approval 16/10/2023 16/10/2023
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THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales - Charity number 287362

Accounts

ASSOCIATED GOSPEL ASSEMBLIES TRUST

CHARITY INFORMATION

YEAR ENDED 31ST DECEMBER 2021

Charity Registration Number:	287362
Principal Office:	Roundwood Gospel Assembly Longstone Avenue London NW10 3UE
Trustees:	Derek Williams Esq. Joyce Taylor Edward Goss Carlton Dennis Rev./ Dr (Pastor) Ms Diana Gittens
Bankers:	Pentecostal Credit Union Ltd 15 Oldridge Road Balham London, SW12 8PL
Independent Examiners:	Leroy Reid & Co. Chartered Certified Accountants and Registered Auditors 299 Northborough Road Norbury London SW16 4TR

ASSOCIATED GOSPEL ASSEMBLIES TRUST
INDEX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

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Trustees Report	1 - 2
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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

**REPORT OF THE TRUSTEES TO THE MEMBERS
OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST**

The trustees present their report and accounts for the year ended 31st December 2021

Status

The Trust is a registered charity made up of two self financing and administering churches, Gospel Tabernacle and Roundwood Gospel Assembly.

Activities

The principal activities are that of:

- (a) Promoting and spreading the gospel via the whole mission of the church, pastoral, evangelistic, social and ecumenical;
- (b) the promotion of education, training, social welfare, recreational and leisure facilities for children in the community
- (c) giving financial assistance to affiliated churches in Jamaica.

Trustees

The trustees named on the front sheet have served during the year.

Trustees' Responsibilities For The Financial Statements

The law requires us the trustees to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the organisation and of its surplus and deficit for that year. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements.
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business. We are responsible for keeping proper accounting records, for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Fixed Assets

Details of any changes in the fixed assets are shown on the attached accounts.

**REPORT OF THE TRUSTEES
TO THE MEMBERS OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST (CONTINUED)**

Reporting Accountants

Messrs Leroy Reid & Co. have indicated their willingness to serve as the examiners and a resolution re-appointing them will be proposed at the annual general meeting.

By Order Of The Board

A handwritten signature in black ink, appearing to be 'L. Reid', written over a horizontal line.

Secretary

**REPORT OF THE EXAMINERS TO THE MEMBERS
OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST**

We report on the financial statements of the charity for the year ended 31st December 2021, which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and Examiners

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which give us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

Leroy Reid & Co 10/10/2022

LERROY REID & CO
CHARTERED CERTIFIED ACCOUNTANTS AND REGISTERED AUDITORS
299 Northborough Road
Norbury
London SW16 4TR

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021**

INCOMING RESOURCES	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
Church income	1(b) & 2	84,009	50,077
Investment income	1(b)	2	16
Total incoming resources		<u>84,011</u>	<u>50,093</u>
 RESOURCES EXPENDED			
Direct church expenditure	3	<u>76,201</u>	<u>64,918</u>
Net movement in funds		7,810	(14,825)
Funds brought forward		<u>1,922,265</u>	<u>1,937,090</u>
Funds carried forward		<u>£1,930,075</u>	<u>£1,922,265</u>

There were no recognised gains or losses other than those passing through the Statement of Financial Activities.

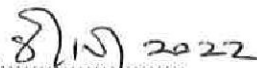
The accompanying notes form an integral part of the accounts.

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
BALANCE SHEET AS AT 31ST DECEMBER 2021**

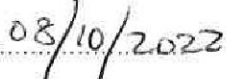
	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
FIXED ASSETS	4	<u>1,844,843</u>	<u>1,853,257</u>
CURRENT ASSETS			
Debtors and prepayments	5	308	3,585
Cash and bank balances	6	<u>89,943</u>	<u>71,552</u>
		90,251	75,137
CURRENT LIABILITIES			
Creditors and accruals	7	<u>(5,019)</u>	<u>(6,129)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>85,232</u>	<u>(69,008)</u>
NET ASSETS		<u>£1,930,075</u>	<u>£1,922,265</u>
FUNDS			
Unrestricted funds	8	<u>£1,930,075</u>	<u>£1,922,265</u>

Approved by the Church Committee and signed on its behalf by:

Secretary.....

Date.....

Member of the Church Committee.....

Date.....

The accompanying notes form an integral part of the accounts.

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021**

1 ACCOUNTING POLICIES

(a) Basis of preparation of accounts

The accounts are prepared under the historical cost convention. The financial statements have been prepared in accordance with the 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 (Charities SORP FRS 102 and the Charities Act 2011).

Associated Gospel Assemblies Trust constitutes a public benefit entity as defined by FRS 102.

(b) Income and Expenses

Income and expenses are recorded on the accrual basis.

(c) Depreciation

Motor vehicles, furniture, fixtures, fittings and equipment are depreciated on the straight line basis which is estimated to write off the cost of the assets over a period of five years.

(d) Fund Accounting

Grants and similar income which are subjected to restrictions by the donors are shown as restricted funds and any expenditure incurred will be offset against this fund. All other income and expenditure is shown as unrestricted fund.

2 CHURCH INCOME	<u>2021</u>	<u>2020</u>
Morning, evening and other services	57,204	46,864
Fundraising and activities	<u>26,805</u>	<u>3,213</u>
	<u>£84,009</u>	<u>£50,077</u>

ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2021

3	DIRECT CHURCH EXPENSES	<u>2021</u>	<u>2020</u>
	Light and heat	13,391	9,532
	Ministerial allowance	2,150	14,900
	Salaries and wages	11,500	-
	Food and provisions	2,076	458
	Insurance	4,457	4,198
	Postage, stationery, printing and telephone	2,429	2,261
	Repairs, maintenance and cleaning	18,440	6,652
	Accountancy fees	2,789	2,280
	Rates and water	342	810
	Donations, gifts and special events	2,886	11,310
	Motor running costs	6,721	4,021
	Bank charges	15	10
	Books and publications	591	72
	Depreciation	<u>8,414</u>	<u>8,414</u>
		<u>£76,201</u>	<u>£64,918</u>

4	FIXED ASSETS				
		<u>Freehold</u>	<u>Equipment,</u>		
		<u>Property</u>	<u>Furniture &</u>		
			<u>Motor Van</u>	<u>Total</u>	
	COST OR VALUATION				
	Opening balance	1,821,450	77,289	41,803	1,940,542
	Additions for the year	Nil	Nil	Nil	Nil
	Disposals	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
	Closing balance	<u>1,821,450</u>	<u>77,289</u>	<u>41,803</u>	<u>1,940,542</u>
	ACCUMULATED DEPRECIATION				
	Opening balance	Nil	77,234	10,051	87,285
	Charge for the year	Nil	54	8,360	8,414
	Disposals	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
	Closing balance	<u>Nil</u>	<u>77,288</u>	<u>18,411</u>	<u>95,699</u>
	NET BOOK VALUE				
	as at 31st December 2021	<u>£1,821,450</u>	<u>£1</u>	<u>£23,392</u>	<u>£1,844,843</u>
	as at 31st December 2020	<u>£1,821,450</u>	<u>£55</u>	<u>£31,752</u>	<u>£1,853,257</u>

No depreciation has been provided for on freehold property in the period because Net Book Value is equal to the valuation at the end of the year.

ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2021

5	DEBTORS AND PREPAYMENTS	<u>2021</u>	<u>2020</u>
	Other debtors	308	-
	Loan to members	-	3,585
		<u>£308</u>	<u>£3,585</u>
6	CASH AND BANK BALANCES	<u>2021</u>	<u>2020</u>
	Roundwood Gospel Assembly	57,182	35,298
	Gospel Tabernacle Assembly	12,515	8,373
	Associated Gospel Assemblies Trust	<u>20,246</u>	<u>27,881</u>
		<u>£89,943</u>	<u>£71,552</u>
7	CREDITORS AND ACCRUALS	<u>2021</u>	<u>2020</u>
	Accruals	<u>£5,019</u>	<u>£6,129</u>
8	ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>2021</u>	<u>2020</u>
	Tangible fixed assets	1,844,843	1,853,257
	Net current assets	<u>85,232</u>	<u>69,008</u>
		<u>£1,930,075</u>	<u>£1,922,265</u>

9 GOING CONCERN - COVID 19

The trustees of the church took steps to consider the impact that the COVID 19 situation may have on the charity and consider that the church has adequate and sufficient sources of funds available for the foreseeable future. Therefore the trustees believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st December 2020.

ASSOCIATED GOSPEL ASSEMBLIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021

INCOMING RESOURCES	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
Church income	1(a)	57,204	46,864
Fundraising and activities	1(a) & 2	26,805	3,213
Interest received	1(a)	<u>2</u>	<u>16</u>
		<u>84,011</u>	<u>50,093</u>
 RESOURCES EXPENDED			
Light and heat		13,391	9,532
Ministerial allowance		2,150	14,900
Salaries and wages		11,500	-
Food and provisions		2,076	458
Insurance		4,457	4,198
Postage, stationery, printing and telephone		2,429	2,261
Repairs, maintenance and cleaning		18,440	6,652
Accountancy fees		2,789	2,280
Rates and water		342	810
Donations, gifts and special events		2,886	11,310
Motor running costs		6,721	4,021
Bank charges		15	10
Books and publications		591	72
Depreciation		<u>8,414</u>	<u>8,414</u>
Total expenditure		<u>76,201</u>	<u>64,918</u>
Net incoming resources		<u>£7,810</u>	<u>£(14,825)</u>

THE ASSOCIATED GOSPEL ASSEMBLIES TRUST

England & Wales - Charity number 287362

Accounts

ASSOCIATED GOSPEL ASSEMBLIES TRUST

CHARITY INFORMATION

YEAR ENDED 31ST DECEMBER 2020

Charity Registration Number:	287362
Principal Office:	Roundwood Gospel Assembly Longstone Avenue London NW10 3UE
Trustees:	Derek Williams Esq. Joyce Taylor Edward Goss Carlton Dennis Rev./ Dr (Pastor) Ms Diana Gittens
Bankers:	HSBC 50-52 Kilburn High Road Kilburn London NW6 4HJ
Independent Examiners:	Leroy Reid & Co. Chartered Certified Accountants and Registered Auditors 299 Northborough Road Norbury London SW16 4TR

ASSOCIATED GOSPEL ASSEMBLIES TRUST
INDEX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

1

**REPORT OF THE TRUSTEES TO THE MEMBERS
OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST**

The trustees present their report and accounts for the year ended 31st December 2020

Status

The Trust is a registered charity made up of two self financing and administering churches, Gospel Tabernacle and Roundwood Gospel Assembly.

Activities

The principal activities are that of:

- (a) Promoting and spreading the gospel via the whole mission of the church, pastoral, evangelistic, social and ecumenical;
- (b) the promotion of education, training, social welfare, recreational and leisure facilities for children in the community
- (c) giving financial assistance to affiliated churches in Jamaica.

Trustees

The trustees named on the front sheet have served during the year.

Trustees' Responsibilities For The Financial Statements

The law requires us the trustees to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the organisation and of its surplus and deficit for that year. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements.
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business. We are responsible for keeping proper accounting records, for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Fixed Assets

Details of any changes in the fixed assets are shown on the attached accounts.

**REPORT OF THE TRUSTEES
TO THE MEMBERS OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST (CONTINUED)**

Reporting Accountants

Messrs Leroy Reid & Co. have indicated their willingness to serve as the examiners and a resolution re-appointing them will be proposed at the annual general meeting.

By Order Of The Board

A handwritten signature in cursive script, appearing to read "S. Mayers", written in dark ink.

Secretary

**REPORT OF THE EXAMINERS TO THE MEMBERS
OF
ASSOCIATED GOSPEL ASSEMBLIES TRUST**

We report on the financial statements of the charity for the year ended 31st December 2020, which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and Examiners

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which give us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

Leroy Reid & Co 25/10/2021

LEROY REID & CO
CHARTERED CERTIFIED ACCOUNTANTS AND REGISTERED AUDITORS
299 Northborough Road
Norbury
London SW16 4TR

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2020**

INCOMING RESOURCES	<u>NOTES</u>	<u>2020</u>	<u>2019</u>
Church income	1(b) & 2	50,077	84,268
Investment income	1(b)	16	132
Insurance claim		<u>Nil</u>	<u>5,600</u>
Total incoming resources		<u>50,093</u>	<u>90,000</u>
 RESOURCES EXPENDED			
Direct church expenditure	3	<u>64,918</u>	<u>73,251</u>
Net movement in funds		(14,825)	16,749
Funds brought forward		<u>1,937,090</u>	<u>1,920,341</u>
Funds carried forward		<u>£1,922,265</u>	<u>£1,937,090</u>

There were no recognised gains or losses other than those passing through the Statement of Financial Activities.

The accompanying notes form an integral part of the accounts.

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
BALANCE SHEET AS AT 31ST DECEMBER 2019**

	<u>NOTES</u>	<u>2020</u>	<u>2019</u>
FIXED ASSETS	4	<u>1,853,257</u>	<u>1,836,781</u>
CURRENT ASSETS			
Debtors and prepayments	5	3,585	4,415
Cash and bank balances	6	<u>71,552</u>	<u>98,174</u>
		75,137	102,589
CURRENT LIABILITIES			
Creditors and accruals	7	<u>(6,129)</u>	<u>(2,280)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>69,008</u>	<u>100,309</u>
NET ASSETS		<u>£1,922,265</u>	<u>£1,937,090</u>
FUNDS			
Unrestricted funds	8	<u>£1,922,265</u>	<u>£1,937,090</u>

Approved by the Church Committee and signed on its behalf by:

Secretary.....

S. Mayers

Date.....

7/10/2021

Member of the Church Committee.....

[Signature]

Date.....

19/12/2021

The accompanying notes form an integral part of the accounts.

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020**

1 ACCOUNTING POLICIES

(a) Basis of preparation of accounts

The accounts are prepared under the historical cost convention. The financial statements have been prepared in accordance with the 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 (Charities SORP FRS 102 and the Charities Act 2011).

Associated Gospel Assemblies Trust constitutes a public benefit entity as defined by FRS 102.

(b) Income and Expenses

Income and expenses are recorded on the cash basis with the exception of audit fees which is recorded on the accrual basis.

(c) Depreciation

Motor vehicles, furniture, fixtures, fittings and equipment are depreciated on the straight line basis which is estimated to write off the cost of the assets over a period of five years.

(d) Fund Accounting

Grants and similar income which are subjected to restrictions by the donors are shown as restricted funds and any expenditure incurred will be offset against this fund. All other income and expenditure is shown as unrestricted fund.

2 CHURCH INCOME	<u>2020</u>	<u>2019</u>
Morning, evening and other services	46,864	70,136
Fundraising and activities	<u>3,213</u>	<u>14,132</u>
	<u>£50,077</u>	<u>£84,268</u>

**ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

3 DIRECT CHURCH EXPENSES	<u>2020</u>	<u>2019</u>
Light and heat	9,532	11,787
Ministerial allowance	14,900	11,960
Food and provisions	458	2,129
Insurance	4,198	4,933
Postage, stationery, printing and telephone	2,261	1,909
Repairs, maintenance and cleaning	6,652	27,131
Accountancy fees	2,280	2,280
Rates and water	810	3,098
Donations, gifts and special events	11,310	4,715
Payment to AGA Trust	-	962
Motor running costs	4,021	542
Bank charges	10	60
Books and publications	72	-
Depreciation	<u>8,414</u>	<u>1,745</u>
	<u>£64,918</u>	<u>£73,251</u>

4 FIXED ASSETS	<u>Freehold Property</u>	<u>Equipment, Furniture & Fittings</u>	<u>Motor Van</u>	<u>Total</u>
COST OR VALUATION				
Opening balance	1,821,450	77,289	16,913	1,915,652
Additions for the year	Nil	Nil	24,890	24,890
Disposals	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
Closing balance	<u>1,821,450</u>	<u>77,289</u>	<u>41,803</u>	<u>1,940,542</u>
ACCUMULATED DEPRECIATION				
Opening balance	Nil	77,180	1,691	78,871
Charge for the year	Nil	54	8,360	8,414
Disposals	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
Closing balance	<u>Nil</u>	<u>77,234</u>	<u>10,051</u>	<u>87,285</u>
NET BOOK VALUE				
as at 31st December 2020	<u>£1,821,450</u>	<u>£55</u>	<u>£31,752</u>	<u>£1,853,257</u>
as at 31st December 2019	<u>£1,821,450</u>	<u>£109</u>	<u>£15,222</u>	<u>£1,836,781</u>

No depreciation has been provided for on freehold property in the period because Net Book Value is equal to the valuation at the end of the year.

ASSOCIATED GOSPEL ASSEMBLIES TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020

5	DEBTORS AND PREPAYMENTS	<u>2020</u>	<u>2019</u>
	Loan to members	3,585	4,415
		<u>£3,585</u>	<u>£4,415</u>
6	CASH AND BANK BALANCES	<u>2020</u>	<u>2019</u>
	Roundwood Gospel Assembly	35,298	60,939
	Gospel Tabernacle Assembly	8,373	8,369
	Associated Gospel Assemblies Trust	<u>27,881</u>	<u>28,866</u>
		<u>£71,552</u>	<u>£98,174</u>
7	CREDITORS AND ACCRUALS	<u>2020</u>	<u>2019</u>
	Accruals	<u>£6,129</u>	<u>£2,280</u>
8	ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>2020</u>	<u>2019</u>
	Tangible fixed assets	1,853,257	1,836,781
	Net current assets	<u>69,008</u>	<u>100,309</u>
		<u>£1,922,265</u>	<u>£1,937,090</u>

9 GOING CONCERN - COVID 19

The trustees of the church took steps to consider the impact that the COVID 19 situation may have on the charity and consider that the church has adequate and sufficient sources of funds available for the foreseeable future. Therefore the trustees believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st December 2020.

ASSOCIATED GOSPEL ASSEMBLIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2020

INCOMING RESOURCES	NOTES	<u>2020</u>	<u>2019</u>
Church income	1(a)	46,864	70,136
Fundraising and activities	1(a) & 2	3,213	14,132
Interest received	1(a)	16	132
Insurance claim	1(a)	0	<u>5,600</u>
		<u>50,093</u>	<u>90,000</u>
 RESOURCES EXPENDED			
Light and heat		9,532	11,787
Ministerial allowance		14,900	11,960
Food and provisions		458	2,129
Insurance		4,198	4,933
Postage, stationery, printing and telephone		2,261	1,909
Repairs, maintenance and cleaning		6,652	27,131
Accountancy fees		2,280	2,280
Rates and water		810	3,098
Donations, gifts and special events		11,310	4,715
Payment to AGA Trust		-	962
Motor running costs		4,021	542
Bank charges		10	60
Books and publications		72	-
Depreciation		<u>8,414</u>	<u>1,745</u>
Total expenditure		<u>64,918</u>	<u>73,251</u>
Net incoming resources		<u>£(14,825)</u>	<u>£16,749</u>