



**ELIM PENTECOSTAL ALLIANCE COUNCIL
FINANCIAL STATEMENTS
30 SEPTEMBER 2019**

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COMPANY NUMBER R0000206 Northern Ireland



**ELIM PENTECOSTAL ALLIANCE COUNCIL
COMPANY INFORMATION
YEAR TO 30 SEPTEMBER 2019**

DIRECTORS

Rev R Millar
Rev Edwin Michael
Rev C Cartwright

REGISTERED OFFICE

Elim Corporate Office
14 Charlestown Avenue
Portadown
Armagh
BT63 5ZF

AUDITOR

Moore Kingston Smith LLP
Chartered Accountants and Business Advisors
Devonshire House
60 Goswell Rd
London
EC1M 7AD

REGISTERED NUMBER

R0000206 Northern Ireland

**ELIM PENTECOSTAL ALLIANCE COUNCIL
DIRECTORS' REPORT FOR THE
YEAR TO 30 SEPTEMBER 2019**

The directors of the company present their annual report together with the financial statements for the year to 30 September 2019.

The principal activity is to act as Trustee to hold property title deeds and to make guarantees.

The company has been dormant and has not traded during the year or the previous financial period.

DIRECTORS

The directors who served the company during the year were as follows:

Rev R Millar
Rev E Michael
Rev C Cartwright

RESPONSIBILITIES OF THE DIRECTORS AND AUDITOR

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**ELIM PENTECOSTAL ALLIANCE COUNCIL
DIRECTORS' REPORT FOR THE
YEAR TO 30 SEPTEMBER 2019**

AUDITOR

Moore Kingston Smith LLP, having expressed their willingness to continue in office, will be deemed reappointed for the next financial year in accordance with section 487(2) of the Companies Act 2006 unless the company receives notice under section 488(1) of the Companies Act 2006.

SMALL COMPANIES NOTE

In preparing this report, the directors have taken advantage of small companies exemptions provided by section 415A of the Companies Act 2006.

BY ORDER OF THE BOARD



Rev R MILLAR

DATE: 27 August 2020

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELIM PENTECOSTAL ALLIANCE COUNCIL

Opinion

We have audited the financial statements of Elim Pentecostal Alliance Council for the year ended 30 September 2019 which comprise the Statement of Comprehensive Income, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2019 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELIM PENTECOSTAL ALLIANCE COUNCIL

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELIM PENTECOSTAL ALLIANCE COUNCIL

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken for no purpose other than to draw to the attention of the company's members those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the company and company's members as a body, for our work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Andrew Stickland (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

28 August 2020

Devonshire House
60 Goswell Road
London
EC1M 7AD

**ELIM PENTECOSTAL ALLIANCE COUNCIL
PRINCIPAL ACCOUNTING POLICIES FOR THE
YEAR ENDED 30 SEPTEMBER 2019**

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard Section 102, the Financial Reporting standard applicable to the UK and the Republic of Ireland and the Companies Act 2006.

GENERAL INFORMATION

Elim Pentecostal Alliance Council is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Elim Corporate Office, 14 Charlestown Avenue, Portadown, Armagh, BT63 5ZF. The Financial Statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The company was dormant during the current year.

**ELIM PENTECOSTAL ALLIANCE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 30 SEPTEMBER 2019**

The company was dormant throughout the year ended 30 September 2019.

**ELIM PENTECOSTAL ALLIANCE COUNCIL
BALANCE SHEET AS AT 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
Current Assets			
Cash deposit with Elim Foursquare Gospel Alliance		50	50
Capital and Reserves			
Called-up equity share capital		50	50
Shareholders' Funds		<u>50</u>	<u>50</u>

The financial statements were approved by the Directors on 27 August 2020 and are signed on their behalf by :



..... Director
REV R MILLAR

Company Number: R0000206 Northern Ireland

The accompanying accounting policies and notes form part of these financial statements.

**ELIM PENTECOSTAL ALLIANCE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 SEPTEMBER 2019**

1. Dormant Status

The company was dormant throughout the year ended 30 September 2019. The company has not traded during the year or during the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Any expenses have been met by the Elim Foursquare Gospel Alliance.

2. Controlling related party

The Elim Trust Corporation is the company's controlling related party by virtue of its 90% share of the allotted ordinary share capital. The registered address of The Elim Trust Corporation is Elim International Centre, De Walden Road, Malvern, England, WR14 4DF.

3. Share Capital

Authorised share capital:

	2019 £	2018 £
50 Ordinary shares of £1 each	<u>50</u>	<u>50</u>

Allotted, called-up and fully paid:

	No.	2019 £	No.	2018 £
Ordinary shares of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>