



ELIM PENTECOSTAL ALLIANCE COUNCIL
FINANCIAL STATEMENTS
30 SEPTEMBER 2017

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COMPANY NUMBER **R00206 Northern Ireland**



**ELIM PENTECOSTAL ALLIANCE COUNCIL
COMPANY INFORMATION
YEAR TO 30 SEPTEMBER 2017**

DIRECTORS

Rev R Millar
Rev S Foster
Rev C Cartwright

SECRETARY

A J Mathias (Resigned 8th March 2017)

REGISTERED OFFICE

Elim Corporate Office
14 Charlestown Avenue
Portadown
Armagh
BT63 5ZF

AUDITOR

Grant Thornton UK LLP
Registered Auditor
Chartered Accountants
11- 13 Penhill Road
Cardiff
CF11 9UP

REGISTERED NUMBER

R00206 Northern Ireland

**ELIM PENTECOSTAL ALLIANCE COUNCIL
DIRECTORS' REPORT FOR THE
YEAR TO 30 SEPTEMBER 2017**

The directors of the company present their annual report together with the financial statements for the year to 30 September 2017.

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 S Foster
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 2017**

AUDITOR

Grant Thornton UK 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 C Cartwright



DATE: 9 April 2018

ELIM PENTECOSTAL ALLIANCE COUNCIL REPORT OF THE INDEPENDENT AUDITOR

Independent auditor's report to the members of Elim Pentecostal Alliance Council Opinion

We have audited the financial statements of Elim Pentecostal Alliance Council (the 'company') for the year ended 30 September 2017 which comprise the principal accounting policies, the statement of comprehensive income and the balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of 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 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 the 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.

Who we are reporting to

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 so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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 financial statements set out on pages 2 and 3, 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.

ELIM PENTECOSTAL ALLIANCE COUNCIL REPORT OF THE INDEPENDENT AUDITOR

Independent auditor's report to the members of Elim Pentecostal Alliance Council (Continued)

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:

- 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.

Matter on which we are required to report under the Companies Act 2006

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors for the financial statements

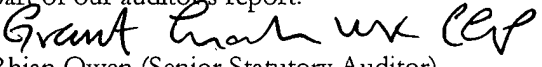
As explained more fully in the directors' responsibilities statement 2 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.


Rhian Owen (Senior Statutory Auditor)
for and on behalf of Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants, Cardiff

9 April 2018

**ELIM PENTECOSTAL ALLIANCE COUNCIL
PRINCIPAL ACCOUNTING POLICIES
AS AT 30TH SEPTEMBER 2017**

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.

Statement of comprehensive Income for the year ending 30 September 2017

The company was dormant throughout the year ended 30 September 2017.

BALANCE SHEET AT 30 SEPTEMBER 2017

	Note	2017 £	2016 £
Current Assets			
Cash deposit with Elim Foursquare Gospel Alliance		50	50
Capital and Reserves			
Called-up equity share capital		50	50
Shareholders' Funds		50	50

The financial statements were approved by the Directors on 9/4/2018 and are signed on their behalf by :



..... Director
REV R MILLAR

Company Number: R00206 Northern Ireland

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

Notes to the financial statements

1. Dormant Status

The company was dormant throughout the year ended 30 September 2017. 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.

3. Share Capital

Authorised share capital:

	2017 £	2016 £
50 Ordinary shares of £1 each	<u>50</u>	<u>50</u>

Allotted, called-up and fully paid:

	No.	2017 £	No.	2016 £
Ordinary shares of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>