Company registration number 07096042 (England and Wales)

Charity registration number 1137908 (England and Wales)

ANOINTED APOSTOLIC CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ANOINTED APOSTOLIC CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Meva Barnett-Burrowes Faithe Graham Kalheil Smythe
Charity number	1137908
Company number	07096042
Independent examiner	Harvine Consultants Ltd 27 Keble Close RH10 3TD

ANOINTED APOSTOLIC CHURCH

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ANOINTED APOSTOLIC CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Meva Barnett-Burrowes
Faithe Graham
Kalheil Smythe

The trustees' report was approved by the Board of Trustees.

Meva Barnett-Burrowes (Sep 11, 2026 19:57:20 GMT+1)

Meva Barnett-Burrowes
Trustee

11 September 2026

ANOINTED APOSTOLIC CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANOINTED APOSTOLIC CHURCH

I report to the trustees on my examination of the financial statements of Anointed Apostolic Church (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Harvine Consultants

Harvine Consultants (Sep 12, 2026 14:01:54 GMT+1)

Harvine Consultants Ltd

Dated: 11 September 2026

ANOINTED APOSTOLIC CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	37,001	32,361
Charitable activities	**4**	5,548	5,999
Total income		42,549	38,360
Expenditure on:			
Charitable activities	**5**	41,710	39,377
Total expenditure		41,710	39,377
Net income/(expenditure) and movement in funds		839	(1,017)
Reconciliation of funds:			
Fund balances at 1 January 2025		(29,728)	(28,711)
Fund balances at 31 December 2025		(28,889)	(29,728)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANOINTED APOSTOLIC CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**9**		-		180
Current assets					
Cash at bank and in hand		3,745		1,524	
Creditors: amounts falling due within one year	**10**	(32,634)		(31,432)	
Net current liabilities			(28,889)		(29,908)
Total assets less current liabilities			(28,889)		(29,728)
The funds of the charity					
Unrestricted funds	**11**		(28,889)		(29,728)
			(28,889)		(29,728)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 September 2026

Meva Barnett-Burrowes (Sep 11, 2026 19:57:20 GMT+1)

Meva Barnett-Burrowes
Trustee

1 Accounting policies

Charity information

Anointed Apostolic Church is a private company limited by guarantee incorporated in England and Wales.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at the following annual rates in order to write off the cost of each asset over their estimated useful lives on the following bases:

Fixtures and fittings	10%
Computers	10%

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	35,080	29,640
Donated goods and services	1,921	2,721
	37,001	32,361

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	5,548	5,999

5 Expenditure on charitable activities

	2025 £	2025 £	2025 £	Total 2025 £	2024 £	2024 £	2024 £	Total 2024 £
Direct costs								
Depreciation and impairment	-	180	-	180	-	360	-	360
Missions/events		-	-	-	183	-	-	183
Sundries	715	-	-	715	375	-	-	375
Other charitable expenditure	40,315	-	500	40,815	37,855	-	604	38,459
	41,030	180	500	41,710	38,413	360	604	39,377
Analysis by fund								
Unrestricted funds	41,030	180	500	41,710	38,413	360	604	39,377

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2025	1,427	2,168	3,595
At 31 December 2025	1,427	2,168	3,595
Depreciation and impairment			
At 1 January 2025	1,427	2,168	3,595
At 31 December 2025	1,427	2,168	3,595
Carrying amount			
At 31 December 2024	40	140	180

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	4,000	4,000
Accruals and deferred income	28,634	27,432
	32,634	31,432

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	(29,728)	42,549	(41,710)	(28,889)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(28,711)	38,360	(39,377)	(29,728)

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).