

REGISTERED COMPANY NUMBER: 05796051 (England and Wales)
REGISTERED CHARITY NUMBER: 1117626

Report of the Trustees and
Financial Statements for the Year Ended 31 October 2021
for
The Larder Ministeries Limited

A R Business Consultants (UK) Ltd
Chartered Certified Accountants
Regent House Business Centre
291 Kirkdale
London
SE26 4QD

The Larder Ministeries Limited

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for the Year Ended 31 October 2021

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The Larder Ministries Limited

Report of the Trustees
for the Year Ended 31 October 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05796051 (England and Wales)

Registered Charity number

1117626

Registered office

2 Scotts Road
Bromley
Kent
BR1 5QD

Trustees

B Sullivan Mortgage Advisor
J S Francis Retired
REV E Sullivan Chiropodist

Company Secretary

B Sullivan

Independent Examiner

A R Business Consultants (UK) Ltd
Chartered Certified Accountants
Regent House Business Centre
291 Kirkdale
London
SE26 4QD

Approved by order of the board of trustees on 25 April 2022 and signed on its behalf by:

B Sullivan - Trustee

Independent examiner's report to the trustees of The Larder Ministries Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

SYED RAZA
FCCA, FAIA
A R Business Consultants (UK) Ltd
Chartered Certified Accountants
Regent House Business Centre
291 Kirkdale
London
SE26 4QD

25 April 2022

The Larder Ministries Limited

Statement of Financial Activities
for the Year Ended 31 October 2021

	Notes	31.10.21 Unrestricted fund £	31.10.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,001	36,041
EXPENDITURE ON			
Charitable activities			
Charitable activities		21,890	22,378
Management and administration		-	215
Total		<u>21,890</u>	<u>22,593</u>
NET INCOME		<u>18,111</u>	<u>13,448</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		40,936	27,488
TOTAL FUNDS CARRIED FORWARD		<u><u>59,047</u></u>	<u><u>40,936</u></u>

The Larder Ministries Limited

Balance Sheet

31 October 2021

	Notes	31.10.21 Unrestricted fund £	31.10.20 Total funds £
CURRENT ASSETS			
Cash in hand		59,567	41,440
CREDITORS			
Amounts falling due within one year	4	(520)	(504)
NET CURRENT ASSETS		<u>59,047</u>	<u>40,936</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		59,047	40,936
NET ASSETS		<u>59,047</u>	<u>40,936</u>
FUNDS	5		
Unrestricted funds		<u>59,047</u>	<u>40,936</u>
TOTAL FUNDS		<u>59,047</u>	<u>40,936</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2022 and were signed on its behalf by:

B Sullivan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Taxation

The charity is exempt from corporation 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 year ended 31 October 2021 nor for the year ended 31 October 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,041
EXPENDITURE ON	
Charitable activities	
Charitable activities	22,378
Management and administration	215
Total	<hr/> 22,593

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

13,448

RECONCILIATION OF FUNDS

Total funds brought forward

27,488

TOTAL FUNDS CARRIED FORWARD

40,936

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.21
£

31.10.20
£

Accruals and deferred income

520

504

5. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	40,936	18,111	59,047
TOTAL FUNDS	40,936	18,111	59,047

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,001	(21,890)	18,111
TOTAL FUNDS	40,001	(21,890)	18,111

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	27,488	13,448	40,936
TOTAL FUNDS	<u>27,488</u>	<u>13,448</u>	<u>40,936</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,041	(22,593)	13,448
TOTAL FUNDS	<u>36,041</u>	<u>(22,593)</u>	<u>13,448</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	27,488	31,559	59,047
TOTAL FUNDS	<u>27,488</u>	<u>31,559</u>	<u>59,047</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,042	(44,483)	31,559
TOTAL FUNDS	<u>76,042</u>	<u>(44,483)</u>	<u>31,559</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

The Larder Ministries Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	31.10.21 £	31.10.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Tithes and offerings received	32,801	29,810
Gift aid	7,200	6,232
	<hr/>	<hr/>
	40,001	36,041
Total incoming resources	<hr/>	<hr/>
	40,001	36,041
EXPENDITURE		
Charitable activities		
Pastor services	6,980	4,605
Insurance	458	515
Hall rent	6,878	8,985
Telephone	1,507	1,580
Postage and stationery	799	516
Advertising	230	1,040
Ministry gifts	1,605	2,245
Catering	1,532	1,588
Repairs and renewals	-	250
Travelling	-	300
	<hr/>	<hr/>
	19,989	21,624
Support costs		
Management		
Light and heat	826	-
Sundries	-	250
Accountancy fees	622	504
	<hr/>	<hr/>
	1,448	754
Governance costs		
Legal fees	453	215
	<hr/>	<hr/>
Total resources expended	21,890	22,593
	<hr/>	<hr/>
Net income	<hr/>	<hr/>
	18,111	13,448

This page does not form part of the statutory financial statements