

CHARITY REGISTRATION NUMBER  
1055629

Flaming Evangelical Ministries UK

**Financial Statements For The Year Ended**  
**30 September 2020**

*Raywin P-Cole & Co Ltd*  
*Chartered Certified Accountants*  
*ACCA Registered Firm*  
*131 Tivoli Road, West Norwood*  
*London SE27 0EE*

# **Flaming Evangelical Ministries UK**

## **Financial Statements For The Year Ended 30 September 2020**

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## **FLAMING EVANGELICAL MINISTRIES UK**

### **Trustees Annual Report for the year ended 30th September 2020**

#### **OCTOBER 2019 – DECEMBER 2019**

The church successfully carried out its usual calendar activities including specific programs done by separate groups within the church, all of which were viewed as successful.

As the year 2019 was ending, we held our usual joint New Year's Eve service with the New Testament Assembly of Deptford, that was well attended by both congregations and people from the community.

#### **JANUARY 2020 – MARCH 2020**

The usual winter season of fasting and prayer was done by the church in January, but we could not end it with our usual trip to a retreat center, as venues were unavailable for our dates. Instead, we held an Online 70 hours prayer event from Thursday 4th to Sunday 7th February. We made use of free conference call, Zoom video platform, and Facebook live video to give our members and guests access at the various times we were broadcasting.

Those who attended expressed that it was a wonderful spiritual experience, and more people could make it who would normally not be able to make it to a retreat center.

The Announcement by Government of a Lockdown due to COVID-19 caused a suspension of all congregational gatherings from last Sunday of March 2020.

#### **APRIL 2020 – JUNE 2020**

With the COVID-19 Pandemic and its consequent complications for all of society, church activities and income was disrupted. We therefore had to upgrade our systems for online engagement of our community. As many of our community were being directly and indirectly affected by COVID-19, Online daily evening prayer meetings and weekly Bible Study, were added to our usual Sunday Service.

As we were not using the Rented Premises for our activities in this season, we were able to secure a three months Rent Holiday for June to August of 2020, and we proposed to reduce our rent by scaling down on our contracted times of use of the premises.

#### **JULY 2020 – SEPTEMBER 2020**

We continued to focus our activities online in a bid to engage our community continually through the difficulties that all were experiencing due to COVID. Various vulnerable and elderly members of our community were helped in diverse ways at this time.

Our rent of the Akwaaba Center was also considerably reduced in regard to our membership and income.

2020 was a very difficult time for many families as COVID wreaked great havoc. As a charitable organisation, we had to adapt to the changing dynamics of engaging our faith community, as well as ensuring that all were spiritually, morally and socially helped through these challenging times.

We continue to thank God and continue to be faithful and hopeful in prayer and diligent action that this would turn around positively for us. The Trustees continue to focus on carrying out the duties that would bring our vision to fruition even as we are reaching out to forming relationships and networks with ministries in various nations of the earth.

We thank God for His continuing grace to us and for our faithful and committed members.

## **Flaming Evangelical Ministries UK**

### **Independent Examiner's Report to the Trustees and Members**

We report on the accounts of the Trust for the year ended 30 September 2020 which are set out on the annexed pages.

### **Respective Responsibilities of the Trustees and Examiner**

The Trustees of the Charity are responsible for the preparation of the accounts; and consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures specified in general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- \* to state whether particular matters have come to our attention.

### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with general directions given by the Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts 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 gives 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 of the accounts to be reached.

***Raywin P-Cole & Co Ltd***  
*Chartered Certified Accountants*  
*ACCA Registered Firm*  
*131 Tivoli Road, West Norwood*  
*London SE27 0EE*

30 July 2021

**Flaming Evangelical Ministries UK**  
**Statement of Financial Activities**  
**for the year ended 30 September 2020**

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
<b><u>Incoming Resources</u></b>					
Donations		79,843	1,400	81,243	94,026
<b><u>Resources Expended</u></b>					
<b><u>Charitable activities</u></b>					
Mission Travel & Subsistence		4,860	-	4,860	4,160
Personnel Costs	6	30,842	-	30,842	33,230
Printing, stationery & postages		548	-	548	556
Community Mission		3,338	-	3,338	3,250
Overseas/Mission		1,577	-	1,577	1,900
Telephone & Fax		1,078	-	1,078	680
Church Rent & Rates	1	22,150	-	22,150	36,000
Insurance		245	-	245	251
Development Programme		6,133	-	6,133	6,122
Depreciation	2	3,641	373	4,014	4,279
		<b>74,412</b>	<b>373</b>	<b>74,785</b>	<b>90,428</b>
<b><u>Governance costs</u></b>					
Accountancy		400	-	400	400
Legal & Professional Fees		550	-	550	750
Bank Charges		-	-	-	13
		<b>950</b>	<b>-</b>	<b>950</b>	<b>1,163</b>
<b><i>Total Resources Expended</i></b>	<b>1</b>	<b>75,362</b>	<b>373</b>	<b>75,735</b>	<b>91,591</b>
<b>Net incoming resources</b>		<b>4,481</b>	<b>1,027</b>	<b>5,508</b>	<b>2,435</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>4,481</b>	<b>1,027</b>	<b>5,508</b>	<b>2,435</b>
<b>Total funds brought forward</b>		<b>24,794</b>	<b>49,182</b>	<b>73,976</b>	<b>71,541</b>
<b><i>Total funds carried forward</i></b>		<b>29,275</b>	<b>50,209</b>	<b>79,484</b>	<b>73,976</b>

**Flaming Evangelical Ministries UK**  
**Balance Sheet**  
**as at 30 September 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	2	19,649	20,374
<b>Current assets</b>			
Debtors and prepayments	3	46,875	43,225
Cash at bank and in hand		22,469	19,937
		<b>69,344</b>	<b>63,162</b>
<b>Creditors: amounts falling due within one year</b>	4	(9,508)	(9,558)
<b>Net current assets</b>		59,835	53,602
<b>Net assets</b>		<b>79,484</b>	<b>73,976</b>
<b>Funds of the charity</b>			
Unrestricted funds		29,275	24,794
Restricted funds		50,209	49,182
<b>Total funds</b>		<b>79,484</b>	<b>73,976</b>

These financial statements were approved by the Trustees on 30 July 2021 & signed on their behalf by:

Pastor Eugene Tenga  
Trustee

**Flaming Evangelical Ministries UK**  
**Notes to the Accounts**  
**for the year ended 30 September 2020**

**1 Accounting policies**

***Basis of preparation***

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

***Incoming resources***

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

***Depreciation***

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Motor Vehicle	25%
Equipments	15%
Fixtures & Fittings	20%

***Resources Expended***

***Charitable Activities***

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

***Governance Costs***

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

***Church Rent & Rates***

The operating lease agreement was reviewed during the year & due to covid 19 restrictions, the charity was allowed not to make any payment during the lockdown period. The new monthly lease payment after the lockdown was also reduced by approximately half of the previous agreement. The reported amount due to the charity from T&J Properties Ltd remain unchanged as no payment was received during the period.

***Publications/Advertising***

The charity did not embark on regular weekly television advert/programmes during the period in order to facilitate & enhance its evangelism object.

**Flaming Evangelical Ministries UK**  
**Notes to the Accounts**  
**for the year ended 30 September 2020**

**2 Tangible fixed assets**

	<b>Motor vehicles £</b>	<b>Equipments £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>				
<b>At 1 October 2019</b>	13,699	40,928	65,647	120,274
Additions	-	3,289	-	3,289
<b>At 30 September 2020</b>	<u>13,699</u>	<u>44,217</u>	<u>65,647</u>	<u>123,563</u>
<b>Depreciation</b>				
<b>At 1 October 2019</b>	13,486	29,634	56,780	99,900
Charge for the year	54	2,187	1,773	4,014
<b>At 30 September 2020</b>	<u>13,540</u>	<u>31,821</u>	<u>58,553</u>	<u>103,914</u>
<b>Net book value</b>				
<b>At 30 September 2020</b>	<u>159</u>	<u>12,396</u>	<u>7,094</u>	<u>19,649</u>
<b>At 30 September 2019</b>	<u>213</u>	<u>11,294</u>	<u>8,867</u>	<u>20,374</u>

**3 Debtors and prepayments**

	<b>2020 £</b>	<b>2019 £</b>
<b>Debtors</b>		
Sundry	3,750	1,250
HMRC gift aid reclaim	5,000	5,000
T & J Properties Ltd	32,475	32,475
New Testament Church	4,150	3,000
	<u>45,375</u>	<u>41,725</u>
<b>Prepayments</b>		
Rent	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
	<u>46,875</u>	<u>43,225</u>

**4 Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Accountancy	908	958
Other creditors	8,600	8,600
	<u>9,508</u>	<u>9,558</u>

**5 Analysis of net assets between funds**



**Flaming Evangelical Ministries UK**  
**Notes to the Accounts**  
**for the year ended 30 September 2020**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Motor vehicles	159	-	159
Equipments	12,396	-	12,396
Fixtures & fittings	5,600	1,494	7,094
	<u>18,155</u>	<u>1,494</u>	<u>19,649</u>
<b>Current assets</b>			
Debtors & prepayments	14,400	32,475	46,875
Cash at bank and in hand	12,440	10,029	22,469
	<u>26,840</u>	<u>42,504</u>	<u>69,344</u>
<b>Creditors: amounts falling due after one year</b>	(9,508)	-	(9,508)
<b>At 30 September 2020</b>	<u><b>35,487</b></u>	<u><b>43,996</b></u>	<u><b>79,484</b></u>

**6 Trustees Remuneration included in personnel costs**

Pastor Eugene M. Tenga was given an allowance as a full time minister. This including P.A.Y.E. & NI contributions paid over to HMRC amounted to £26,866. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.