

CHARITY REGISTRATION NUMBER
1055629

Flaming Evangelical Ministries UK

Financial Statements For The Year Ended
30 September 2021

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 2021

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FLAMING EVANGELICAL MINISTRIES UK

Trustees Annual Report for the year ended 30th September 2021

OCTOBER 2020 – DECEMBER 2020

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 New Year's Eve service onsite at the AKWAABA CENTER, Deptford, that was well attended by both congregations and people from the community.

JANUARY 2021 – MARCH 2021

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 Hour 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 centre.

APRIL 2021 – JUNE 2021

With the COVID-19 Pandemic and its consequent complications for all of society, Church activities and income was disrupted. We therefore continued 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, continued steadfastly, in addition to our usual Sunday Service.

JULY 2021 – SEPTEMBER 2021

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.

The year in review was a very difficult time for many families as COVID wreaked great havoc. As a charitable organisation, we continued 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.

For the times that we were legally allowed to Congregate on-site at AKWAABA CENTRE, for worship and community engagements, we followed all governmental regulations and guidelines for Social Distancing and Covid-19 prevention measures.

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 2021 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
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30 July 2022

Flaming Evangelical Ministries UK
Statement of Financial Activities
for the year ended 30 September 2021

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<u>Incoming Resources</u>					
Donations		86,916	-	86,916	81,243
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Mission Travel & Subsistence		5,706	-	5,706	4,860
Personnel Costs	6	32,048	-	32,048	30,842
Printing, stationery & postages		149	-	149	548
Community Mission		3,100	-	3,100	3,338
Overseas/Mission		5,500	-	5,500	1,577
Donations		1,500	-	1,500	-
Telephone & Fax		1,190	-	1,190	1,078
Church Rent & Rates	1	12,800	-	12,800	22,150
Insurance		279	-	279	245
Publications/Advertising	1	200	-	200	-
Development Programme		6,000	-	6,000	6,133
Depreciation	2	3,479	299	3,778	4,014
		71,951	299	72,250	74,785
<u>Governance costs</u>					
Accountancy		500	-	500	400
Legal & Professional Fees		722	-	722	550
		1,222	-	1,222	950
<i>Total Resources Expended</i>	1	73,173	299	73,472	75,735
Net incoming resources		13,743	(299)	13,444	5,508
Transfers between funds		-	-	-	-
Net movement in funds		13,743	(299)	13,444	5,508
Total funds brought forward		29,275	50,209	79,484	73,976
<i>Total funds carried forward</i>		43,018	49,910	92,928	79,484

Flaming Evangelical Ministries UK
Balance Sheet
as at 30 September 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	18,939	19,649
Current assets			
Debtors and prepayments	3	46,875	46,875
Cash at bank and in hand		36,814	22,469
		83,689	69,344
Creditors: amounts falling due within one year	4	(9,700)	(9,508)
Net current assets		73,989	59,835
Net assets		92,928	79,484
Funds of the charity			
Unrestricted funds		43,018	29,275
Restricted funds		49,910	50,209
Total funds		92,928	79,484

These financial statements were approved by the Trustees on 30 July 2022 & signed on their behalf by:

Pastor Eugene Tenga
Trustee

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2021

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 2021

2 Tangible fixed assets

	Motor vehicles £	Equipments £	Fixtures & Fittings £	Total £
Cost				
At 1 October 2020	13,699	44,217	65,647	123,563
Additions	-	3,068	-	3,068
At 30 September 2021	<u>13,699</u>	<u>47,285</u>	<u>65,647</u>	<u>126,631</u>
Depreciation				
At 1 October 2020	13,540	31,821	58,553	103,914
Charge for the year	39	2,320	1,419	3,778
At 30 September 2021	<u>13,579</u>	<u>34,141</u>	<u>59,972</u>	<u>107,692</u>
Net book value				
At 30 September 2021	<u>120</u>	<u>13,144</u>	<u>5,675</u>	<u>18,939</u>
At 30 September 2020	<u>159</u>	<u>12,396</u>	<u>7,094</u>	<u>19,649</u>

3 Debtors and prepayments

	2021 £	2020 £
Debtors		
Sundry	3,750	3,750
HMRC gift aid reclaim	5,000	5,000
T & J Properties Ltd	32,475	32,475
New Testament Church	4,150	4,150
	<u>45,375</u>	<u>45,375</u>
Prepayments		
Rent	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
	<u>46,875</u>	<u>46,875</u>

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Accountancy	1,100	908
Other creditors	8,600	8,600
	<u>9,700</u>	<u>9,508</u>

5 Analysis of net assets between funds

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2021

	Unrestricted Funds £	Restricted Funds £	Total £
Motor vehicles	120	-	120
Equipments	13,144	-	13,144
Fixtures & fittings	4,480	1,195	5,675
	<u>17,744</u>	<u>1,195</u>	<u>18,939</u>
Current assets			
Debtors & prepayments	14,400	32,475	46,875
Cash at bank and in hand	16,785	20,029	36,814
	<u>31,185</u>	<u>52,504</u>	<u>83,689</u>
Creditors: amounts falling due after one year	(5,913)	(3,787)	(9,700)
At 30 September 2021	<u>43,016</u>	<u>49,910</u>	<u>92,927</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 £26,872. Pension contributions paid over to Pension Provider amounted to £3,976. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust. The remainder of the personnel cost represents allowance given to part-time support staff.