

CHARITY REGISTRATION NUMBER
1055629

Flaming Evangelical Ministries UK

Financial Statements For The Year Ended
30 September 2022

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 2022

Contents

	Page
Trustees Annual Report	1
Chartered Accountants' report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the accounts	5 - 7

FLAMING EVANGELICAL MINISTRIES UK

Trustees Annual Report for the year ended 30th September 2022

OCTOBER 2021 – DECEMBER 2021

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 2021 was ending, we had to hold our usual NEW YEAR'S EVE SERVICE online on Zoom and other platforms. Social distancing and other Covid-19 regulations were all being enforced at all times.

JANUARY 2022 – MARCH 2022

The usual winter season of fasting and prayer was done by the church in January, from Sunday 8th January to Saturday 5th February. This ended with a DAY RETREAT at the Akwaaba Centre for our members. 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. 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.

APRIL 2022 – JUNE 2022

With the COVID-19 Pandemic and its consequent complications for all of society, Church activities and income was disrupted. However, as the regulations were eased and congregational gatherings returned, we upgraded our systems for online engagement of our community. Furthermore, the P.A systems and Musical Instruments were upgraded. 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 2022 – SEPTEMBER 2022

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. We tried our best to adapt to the new Hybrid Church reality that had ensued but discovered that church attendance had considerably dropped post-covid. 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 2022 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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27 July 2023

Flaming Evangelical Ministries UK
Statement of Financial Activities
for the year ended 30 September 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<u>Incoming Resources</u>					
Donations		89,451	-	89,451	86,916
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Mission Travel & Subsistence		2,600	-	2,600	5,706
Personnel Costs	6	31,066	-	31,066	32,048
Printing, stationery & postages		661	-	661	149
Community Mission		3,170	-	3,170	3,100
Overseas/Mission		3,000	-	3,000	5,500
Donations		1,520	-	1,520	1,500
Telephone & Fax		1,626	-	1,626	1,190
Church Rent & Rates	1	14,600	-	14,600	12,800
Insurance		286	-	286	279
Publications/Advertising	1	200	-	200	200
Development Programme		7,081	-	7,081	6,000
Welfare		4,340	-	4,340	-
Depreciation	2	5,817	239	6,056	3,778
		75,967	239	76,206	72,250
<u>Governance costs</u>					
Accountancy		550	-	550	500
Legal & Professional Fees		650	-	650	722
		1,200	-	1,200	1,222
<i>Total Resources Expended</i>	1	77,167	239	77,406	73,472
Net incoming resources		12,284	(239)	12,045	13,444
Transfers between funds		-	-	-	-
Net movement in funds		12,284	(239)	12,045	13,444
Total funds brought forward		43,018	49,910	92,928	79,484
<i>Total funds carried forward</i>		55,302	49,671	104,973	92,928

Flaming Evangelical Ministries UK
Balance Sheet
as at 30 September 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	2	32,345	18,939
Current assets			
Debtors and prepayments	3	41,875	46,875
Cash at bank and in hand		35,603	36,814
		77,478	83,689
Creditors: amounts falling due within one year	4	(4,850)	(9,700)
Net current assets		72,628	73,989
Net assets		104,973	92,928
Funds of the charity			
Unrestricted funds		55,302	43,018
Restricted funds		49,671	49,910
Total funds		104,973	92,928

These financial statements were approved by the Trustees on 27 July 2023 & signed on their behalf by:

Pastor Eugene Tenga
Trustee

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2022

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 2022

2 Tangible fixed assets

	Motor vehicles £	Equipments £	Fixtures & Fittings £	Total £
Cost				
At 1 October 2021	13,699	47,285	65,647	126,631
Additions	-	19,461	-	19,461
At 30 September 2022	<u>13,699</u>	<u>66,746</u>	<u>65,647</u>	<u>146,092</u>
Depreciation				
At 1 October 2021	13,579	34,141	59,972	107,692
Charge for the year	30	4,891	1,135	6,056
At 30 September 2022	<u>13,609</u>	<u>39,032</u>	<u>61,107</u>	<u>113,748</u>
Net book value				
At 30 September 2022	<u>90</u>	<u>27,714</u>	<u>4,540</u>	<u>32,345</u>
At 30 September 2021	<u>120</u>	<u>13,144</u>	<u>5,675</u>	<u>18,939</u>

3 Debtors and prepayments

	2022 £	2021 £
Debtors		
Sundry	3,750	3,750
HMRC gift aid reclaim	-	5,000
T & J Properties Ltd	32,475	32,475
New Testament Church	4,150	4,150
	<u>40,375</u>	<u>45,375</u>
Prepayments		
Rent	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
	<u>41,875</u>	<u>46,875</u>

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Accountancy	1,250	1,100
Other creditors	3,600	8,600
	<u>4,850</u>	<u>9,700</u>

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2022

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Motor vehicles	90	-	90
Equipments	27,714	-	27,714
Fixtures & fittings	3,584	956	4,540
	<u>31,388</u>	<u>956</u>	<u>32,345</u>
Current assets			
Debtors & prepayments	9,400	32,475	41,875
Cash at bank and in hand	15,574	20,029	35,603
	<u>24,974</u>	<u>52,504</u>	<u>77,478</u>
Creditors: amounts falling due after one year	(1,063)	(3,787)	(4,850)
At 30 September 2022	<u><u>55,301</u></u>	<u><u>49,671</u></u>	<u><u>104,973</u></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 £26,928. Pension contributions paid over to Pension Provider amounted to £4,138. 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.