

CHARITY REGISTRATION NUMBER
1055629

Flaming Evangelical Ministries UK

Financial Statements For The Year Ended
30 September 2023

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 2023

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FLAMING EVANGELICAL MINISTRIES UK

Trustees Annual Report for the year ended 30th September 2023

OCTOBER 2022 – DECEMBER 2022

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 2022 was ending, we returned to holding the Joint NEW YEAR'S EVE SERVICE on-site at AKWAABA CENTER with the New Testament Assemblies of Deptford, as well as online on Zoom and other platforms. We continued our daily online Prayer and Wednesday Bible Studies engagements with our community, recognising the commitment and consistency shown by the people to these events.

JANUARY 2023 – MARCH 2023

The usual winter season of fasting and prayer was done by the church in January, from Friday 6th January to Saturday 4th February. This ended with a DAY RETREAT at the Akwaaba Centre for our members. With the removal of travel restrictions worldwide, the Senior Pastor Reverend Eugene Tenga, made various international mission trips this year to minister in Conferences, representing FEMUK.

APRIL 2023 – JUNE 2023

With the end of COVID-19 Pandemic and its consequent complications for all of society, Church activities were gradually returning to normal. Thus, various strategies for Evangelism, Outreach and Membership retention were being implemented as we continued to steadfastly pray for spiritual and numerical growth.

JULY 2023 – SEPTEMBER 2023

To foster fellowship and unity in the community, we organised and went on a Church Outing in July. We successfully held various meetings to mark our Annual Convention, including a first WORSHIP EXPERIENCE gospel musical event featuring various Churches and Ministers. We have seen a growth in engagement by the young people and continue to put strategies in place to reach and keep them in the community.

We continued to build up the systems required for an effective online presence especially through Zoom Video Conferencing, and Live Streaming our Sunday Service and special Events. Various vulnerable and elderly members of our community were helped in diverse ways at this time.

The year in review was one in which we continue to learn and 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. The challenge of getting pre-covid weekly attendance averages continues. We are strengthened by faithful members and encouraged by new attendees who are becoming our members, as we create the environment that fosters total salvation in Jesus Christ.

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 2023 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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29 July 2024

Flaming Evangelical Ministries UK
Statement of Financial Activities
for the year ended 30 September 2023

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<u>Incoming Resources</u>					
Donations		93,398	-	93,398	89,451
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Mission Travel & Subsistence		12,026	-	12,026	2,600
Personnel Costs	6	34,116	-	34,116	31,066
Printing, stationery & postages		12	-	12	661
Community Mission		6,076	-	6,076	3,170
Overseas/Mission		-	-	-	3,000
Donations		2,675	-	2,675	1,520
Telephone & Fax		1,375	-	1,375	1,626
Church Rent & Rates	1	15,701	-	15,701	14,600
Insurance		311	-	311	286
Publications/Advertising	1	-	-	-	200
Development Programme		9,636	-	9,636	7,081
Welfare		2,300	-	2,300	4,340
Depreciation	2	5,646	191	5,837	6,055
		89,874	191	90,065	76,205
<u>Governance costs</u>					
Accountancy		600	-	600	550
Legal & Professional Fees		-	-	-	650
		600	-	600	1,200
<i>Total Resources Expended</i>	1	90,474	191	90,665	77,405
Net incoming resources		2,924	(191)	2,733	12,046
Transfers between funds		-	-	-	-
Net movement in funds		2,924	(191)	2,733	12,046
Total funds brought forward		55,302	49,671	104,973	92,927
<i>Total funds carried forward</i>		58,226	49,480	107,706	104,973

Flaming Evangelical Ministries UK
Balance Sheet
as at 30 September 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	31,492	32,345
Current assets			
Debtors and prepayments	3	45,875	41,875
Cash at bank and in hand		34,738	35,603
		80,613	77,478
Creditors: amounts falling due within one year	4	(4,400)	(4,850)
Net current assets		76,213	72,628
Net assets		107,706	104,973
Funds of the charity			
Unrestricted funds		58,226	55,302
Restricted funds		49,480	49,671
Total funds		107,706	104,973

These financial statements were approved by the Trustees on 29 July 2024 & signed on their behalf by:

Pastor Eugene Tenga
Trustee

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2023

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 2023

2 Tangible fixed assets

	Motor vehicles £	Equipments £	Fixtures & Fittings £	Total £
Cost				
At 1 October 2022	13,699	66,746	65,647	146,092
Additions	-	4,985	-	4,985
At 30 September 2023	<u>13,699</u>	<u>71,731</u>	<u>65,647</u>	<u>151,077</u>
Depreciation				
At 1 October 2022	13,609	39,032	61,107	113,748
Charge for the year	23	4,905	909	5,837
At 30 September 2023	<u>13,632</u>	<u>43,937</u>	<u>62,016</u>	<u>119,585</u>
Net book value				
At 30 September 2023	<u>67</u>	<u>27,794</u>	<u>3,631</u>	<u>31,492</u>
At 30 September 2022	<u>90</u>	<u>27,714</u>	<u>4,540</u>	<u>32,344</u>

3 Debtors and prepayments

	2023 £	2022 £
Debtors		
Sundry	7,750	3,750
T & J Properties Ltd	32,475	32,475
New Testament Church	4,150	4,150
	<u>44,375</u>	<u>40,375</u>
Prepayments		
Rent	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
	<u>45,875</u>	<u>41,875</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Accountancy	800	1,250
Other creditors	3,600	3,600
	<u>4,400</u>	<u>4,850</u>

Flaming Evangelical Ministries UK
Notes to the Accounts
for the year ended 30 September 2023

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Motor vehicles	67	-	67
Equipments	27,794	-	27,794
Fixtures & fittings	2,866	765	3,631
	<u>30,727</u>	<u>765</u>	<u>31,493</u>
Current assets			
Debtors & prepayments	13,400	32,475	45,875
Cash at bank and in hand	34,738	-	34,738
	<u>48,138</u>	<u>32,475</u>	<u>80,613</u>
Creditors: amounts falling due after one year	(613)	(3,787)	(4,400)
At 30 September 2023	<u>78,254</u>	<u>29,451</u>	<u>107,706</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 £27,141. Pension contributions paid over to Pension Provider amounted to £4,192. 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.