



Report of the Trustees and

Financial Statements for the Year Ended 31 December 2022

For

FRONTLINE MINISTRIES (ENFIELD)TRUST

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Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1070584

Principal Address

12 Lincoln Crescent

Enfield

EN1 1JY

Trustees

Mr Dayo Olusesi - Chair

Reverend Olayinka John -Trustee

Pastor Adeniyi John - Trustee

Pastor Omoniyi Ajayi - Trustee

Mr Emmanuel Akiboye -Secretary

Bankers

Barclays Bank	HSBC
Upper Edmonton	Romford Branch
Edmonton	9 Market Place
London	Romford
N28 8TT	Essex
	RM1 3AF

Independent Examiner

AE Accountax Ltd
Unit 1, Reynard House
5A Castlefield Road
Reigate
RH2 0SA

FRONTLINE MINISTRIES(ENFIELD)TRUST

The Trustees are pleased to present their Annual Report with the independently examined accounts of Frontline Ministries (Enfield) Trust for the year ended 31 December 2022.

FINANCIAL REVIEW

The results of the year's operation are set out in the financial statements below. The net movement in funds for the year 2022 amounted to a deficit of (£6,831) and a surplus of £1,149 in the year 2021.

RESERVE POLICY

The Charity Commission requires charities to determine and explain their policy for free reserves. The Trustees have reviewed its free reserve policy and have turned its entire unrestricted fund into an emergency reserve to enable Frontline Ministries (Enfield) Trust meet its obligations in the event of a shortfall in income or sudden upturn in expenditure.

RISK MANAGEMENT

The trustees have examined the major risk which Frontline Ministries (Enfield) Trust faces and believes that maintaining our free reserves at a reasonable level, combined with our annual review of the controls over key financial system will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks.

FUNDS AVAILABLE

The present level of funding is adequate to support the continuation of the charity operations for the medium term, and trustees consider the financial position of the charity to be satisfactory.

VOLUNTEERS

Frontline Ministries (Enfield) Trust recognizes the significant contributions made by volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Objectives and Principal Activities:

The overall objectives of the charity are:

1. The advancement of the Christian Faith in accordance with the teachings of the bible.
2. The advice and relief to the poor, aged, sick and those in conditions of hardship and distress.
3. Other charitable purposes as the Trustees may determine from time to time.

Report of the Trustees for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE FOR THE YEAR 2022

Charitable activities

Our activities for the year 2022 include.

The Flaming Torch meetings continued to meet at unit 9a Nobel Road Edmonton N18. Prayers are made on a weekly basis for the nation and personal issues. A few members have testified of life improvement as a result of attending the prayer meetings. The meetings remain open to all Christians from various churches. Various church members glean from the meetings and carry the benefits back to their local churches.

In March, we held a **12 Hours of Prayer and Praise** which involved guest and ministers from various churches.

Revival Prayer Push UK, another interdenominational prayer meeting, continues to hold every Monday from 5am to 8am with the specific focus of praying for revival in UK. This has seen people from different parts of the UK join over zoom every Monday. The effect has had impact on different churches and individuals.

As an offshoot of the zoom prayers, the ministry embarked on a program called, **Revival Fire Train**. Apostle Yinka and a team visited 9 different cities/towns beginning at Edinburgh in March and ending in Birmingham in May. The response was tremendous with some of them reporting the knock-on effect in their church. Some have invited Apostle back to minister in their church. The whole aim of the Revival Fire Train was to stir up the fire of God in the cities through the various local churches. All these events were carried out at the ministry's expense.

Travailing Parents is another interdenominational arm of the ministry which seeks to mold and shape our children in a godly manner to prevent them getting mixed up with antisocial and non-ethical behaviour in their community. Every 3rd Saturday from 7am to 8am parents join on zoom to pray for our children. This has proved helpful as some have come back with testimonies of how their children have taken a better turn in life.

A special prayer for the nations was held at 11pm over zoom started on 19th October 2022 because of the then instability in the government.

Awaken, youth event took place 28th August with a greater attendance than last year. Held at the Young Actors Theatre. Islington.

FRONTLINE MINISTRIES(ENFIELD)TRUST

The **Acts of Mercy** project is still going on with 220, 000 ngn being given to 11 widows every month for upkeep. We received report of the progress of the widows. Some have been able to send their children to school and others started a business. This is monitored by our overseas representatives Dr. Christianah who collates the report every 6 months.



As part of the **Acts of Mercy** we held Easter program for children in Abuja, Nigeria. Over 100 children were given party packs with indomie noodles and cornflakes



FRONTLINE REVIVAL CHURCH ACTIVITIES

- In May, we had a sent off to the resident pastors and family. They were moving to another church while Apostle Yinka and Pastor Niyi remained to pastor the church.
- Our christmas service was a big success with the venue being totally transformed by team effort and commitment of church members. This was held on 18th December 2022 at Maad restaurant, Wood Green. Please follow link below to see some of photos during the preparation.
<https://photos.app.goo.gl/AzMSvtb2zjq89WM87>
- Our Sunday meetings are currently holding at Unit 9A Nobel Road, Edmonton in the afternoon. The advantage of the venue has been that it is easier to set up and that we meet in the afternoon. This enables some brethren to join us. We have had new members joining the church since we moved to Unit 9A.
- Our Bible study and Prayer for the church is held every Thursday online.
- In July 2022 we held a picnic day at Wood Green in one of the parks nearby. It was a time of bonding and getting to know one another better.

Adeniyi John (Pastor)

STATEMENT OF BOARD OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:



Adeniyi John - Trustee

Independent Examiner's Report to the Trustees of Frontline Ministries (Enfield) Trust

I report on the accounts for the year ended 31 December 2022 set out on pages ten to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the 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 my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the 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, seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature  Date...30/10/2023.....

Bim Ewetade FCCA, BA(Hons) Accounting & Finance, AFA ,MIPA/AFTA

Statement of financial activities

		Notes	Unrestricted funds	Restricted income funds	Unrestricted Funds	
			£	£	£	£
Incoming resources					Yr 2022	Yr 2021
Donations & Legacies		2	37,949		37,949	46,131
Other Incoming Resource					-	-
Other (interests etc.)			1		1	-
Gift Aid					-	-
Total			37,949	-	37,949	46,131
Resources expended (Note 6)						
Expenditure on:						
Charitable activities			44,210	-	44,210	44,441
Support Costs			570	-	570	542
Total			44,780	-	44,780	44,983
Net income/(expenditure) before investment gains/(losses)			- 6,831	-	- 6,831	1,149
Net gains/(losses) on investments				-	-	-
Net income/(expenditure)			- 6,831	-	- 6,831	1,149
Net movement in funds			- 6,831	-	- 6,831	1,149
Reconciliation of funds:						
Total funds brought forward			17,438	-	17,438	16,290
Total funds carried forward			10,608	-	10,608	17,438

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

FRONTLINE MINISTRIES(ENFIELD)TRUST

Balance sheet as at 31 December 2022

	Notes	Unrestricted funds	Restricted income funds	2022	2021
		£	£	£	£
Fixed assets		1		1	1
Current assets					
Cash at bank and in hand	5	17,453	-	17,453	18,454
Total current assets		17,453	-	17,453	18,454
Creditors: amounts falling due within one year	3	6,901	-	6,901	1,016
Net current assets/(liabilities)		10,552	-	10,552	17,438
Total assets less current liabilities		10,553	-	10,553	17,439
Creditors: amounts falling due after one year			-	-	-
Provisions for liabilities			-	-	-
Total net assets or liabilities		10,553	-	10,553	17,439
Funds of the Charity					
Restricted income funds			-	-	-
Unrestricted funds		10,553		10,553	17,439
Revaluation reserve				-	-
Total funds		10,553	-	10,553	17,439

The financial statements were approved by the Board of Trustees on **30 October 2023** and were signed on its behalf by:



Adeniyi John -Trustee

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs-Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Charity. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the Charity and with meeting regulatory responsibilities.

Tangible fixed assets

Depreciation is normally provided at the following annual rates to write off each asset over its estimated useful life.

Church Equipment	- 20% on straight line
Office Equipment	- 20% on straight line

There are presently no capitalized assets on the records of the Charity.

Taxation

The charity is exempt from 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

The Charity presently has no restricted funds.

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

2.

Incoming resources			Unrestricted fund	Restricted Fund		
Donations & Legacies					Yr 2022	Yr 2021
Acts of Mercy Support			3,201	-	3,201	4840
Conference Registration Fee				-	-	3497
Offering			10,839		10,839	12654
Partner Giving			3,540		3,540	4360
Special Giving			4,383		4,383	2635
Thanksgiving			975	-	975	680
Prophetic school						
Tithes			15,010	-	15,010	17,466
Other Incoming Resource						
Other (gain sale of asset)						
Gift Aid					-	-
Total			37,949	-	37,949	46,131

3. CREDITORS

This represents the amount accrued as professional fees for independent examination and professional charges on annual accounts and reports.

Independent Examination and Accountancy fee	2022	2021
	£570	£542
Fees received in advance for 2023 Conference	£5,965	
Accruals for other charitable activities	£ 366	
Total	<u>£6,901</u>	

4. Trustees Remuneration & Benefits

2022	2021
£5,900	£7,700

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022.

5. CASH IN HAND & AT BANK

	2022	2021
	£	£
Account 1- Parent	2,466	4,726
Account 2- Prophetic School	3941	361
Account 3- Acts of Mercy	819	1851
Account 4- Barnet	10,227	11,515

There were no employees during the year.

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022			2021
	Unrestricted Fund	Restricted Fund	Total	
Incoming Resources				
Non-Profit Income				
Acts of Mercy Support	£3201	£0	£4840	£4840
Conference Registration Fee	0	£0	£3497	£3497
Gift Aid	£0	£0	£0	£0
Offering	£10839	£0	£12654	£12654
Outreach/ Crusade Income		£0	£0	£0
Partner Giving	£3540	£0	£4360	£4360
Prophetic School Retreat		£0	£0	£0
Special Giving	£4383	£0	£2653	£2653
Thanksgiving	£975	£0	£680	£680
Tithes	£15010	£0	£17466	£17466
Total Non-Profit Income	£37949	£0	£46131	£46131
Other Income				
Total Other Income	£0			
Net Other Income	£0			
Total Income	£37949	£0	£46131	£46131
Resources Expended				
Advertising/Promotional	£28	£0	£28	£979
Auto- Running costs	£0	£0	£0	£0
Conferences	£2738	£0	£2738	£4737
Equipment	£452	£0	£452	£54
Equipment Storage Rent	£390	£0	£390	£780
Gifts	£3218	£0	£3218	£2959
Honorarium	£1585	£0	£1585	£3751
Hospitality	£717	£0	£717	£497
Missions	£1980	£0	£1980	£5185
Benevolent Giving	£100		£100	£1239
Missions - Acts of Mercy	£4731	£0	£4731	£5048
Office/General Administrative Expenses	£861	£0	£861	£149
Repair & Maintenance	£116	£0	£116	£0
Training	£50	£0	£50	£197
Outreach/ Crusade	£3014	£0	£3014	£632
Phone Costs	£527	£0	£527	£787
Printing, Postage and Stationery	£796	£0	£796	£76
Repair and maintenance		£0		£38
Stipend / Allowances	£5,900	£0	£5,900	£7,700
Subscription	£243	£0	£243	£259
Website Maintenance	£638	£0	£638	£896

FRONTLINE MINISTRIES(ENFIELD)TRUST				
Hall Hire (inc. Sundays)	£5313	£0	£5313	£680
Insurances	£0	£0	£0	£179
Travel and Accommodation	£4515	£0	£4515	£0
Tuesday Hall Hire	£6300	£0	£6300	£7,400
Depreciation	£0	£0	£0	£254
<hr/>				
Total Resources Used	£44210	£0	£44210	£44436
Governance				
Independent Examination	£570	£0	£570	£542
Total Expenditure	£44780	£0	£44,780	£44978