

REGISTERED CHARITY NUMBER: 1070584 (England and Wales)



Report of the Trustees and

Financial Statements for the Year Ended 31 December 2023

For

**FRONTLINE MINISTRIES (ENFIELD) TRUST**

**Contents of the Financial Statements for the Year Ended 31 December 2023**

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Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

**FRONTLINE MINISTRIES (ENFIELD)TRUST**

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**FRONTLINE MINISTRIES(ENFIELD)TRUST**  
**Report of the Trustees for the Year Ended 31 December 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

Upper Edmonton

Edmonton

London

N28 8TT

HSBC

Romford Branch

9 Market Place

Romford

Essex

RM1 3AF

**Independent Examiner**

AE Accountax Ltd

Unit 1, Reynard House

5A Castlefield Road

Reigate

RH2 0SA

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 2023.

#### **FINANCIAL REVIEW**

The results of the year's operation are set out in the financial statements below. The net movement in funds for 2023 amounted to a surplus of £10,070 and a deficit of (£6,831) in 2022.

#### **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 to 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 2023 (Continued)**

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**ACHIEVEMENT AND PERFORMANCE FOR THE YEAR 2023**

**Charitable Activities**

**Frontline Revival Church (FRC)**

We have been experiencing additions to the church. We have had guest speakers during the year and have introduced mini-night vigils to enhance the church. The church moved to Edmonton Unit 9a to conduct our Sunday services as the Maad restaurant claimed they were undergoing renovation. The church decided to do the Sunday services only on zoom because of issues with the accommodation.

**Appointment of Sharon as Church Secretary (volunteer)**

We appointed Sis Sharon Wolfe as the church secretary to improve the church administration. She will be responsible for many parts of the church administration, including communicating on behalf of the church and eventually becoming a signatory to the church accounts.

**Ordination of Brian 3rd September 2023**

After 8 weeks of training and careful prayers, Bro Brian was ordained an Elder in the church. He will be known as “Minister Brian” He had already been carrying out most of the duties of an elder before the ordination. However, included responsibilities will be teaching, caring for the church members through prayer, and liaising with heads of departments for effective performance.

**Thursday meetings**

Our Thursday zoom meetings have been used to teach church members about specific topics such as the just concluded topic on Gifts of the Spirit.

**Saturday evangelism**

Evangelism has now become a church program. Every 2nd and 4th Saturday is fixed.

The church is experiencing people visiting and one or two becoming new members.

**FMI**

The Tuesday prayer meetings continue to pray and intercede for UK and other nations, tackling topics such as peace and stability in the nation and personal needs of individuals. We have moved from meeting at Unit 9a Nobel House to online zoom meetings in November 2023. This is a temporary measure.

**Report of the Trustees for the year ended 31 December 2023 (continued)**

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The RPPUK Monday morning prayers continue from 5am to 8am on zoom. 50 Days of Prayer was held from 9th April till 28th May, Pentecost Sunday. This was done on Zoom every day 5 am to 8 am. On Pentecost Sunday, the FRC Sunday service was opened up to all the RPPUK family and others to join in the service. On July 20th we had a Zoom meeting with Apostle Jenny Watson on Prophetic Encounter. This was well attended with our zoom capacity being maxed reaching over 100. Travailing Parents prayer meeting continues to be held on Zoom every 3rd Saturday of the month 7 am to 8 am. Our face-to-face meeting was held on 10th June 2023 with guest ministers Pastor Pre and Tina Ovia.

Awaken youth meeting this year was tagged, NOT OF THIS WORLD, THE POWER OF BEING DIFFERENT was held at a new venue, Kings Cross Baptist Church, with improved attendance despite the rain on the day. The Awaken worship team did very well, so much that the pastor of the church we used invited them to lead worship in one of their meetings.

Acts of Mercy (AOM) continues with the monthly support of 11 widows in Nigeria

**Crusade in Nigeria**

After a 4-year break, due to the Covid 19, we were able to do our healing and evangelical crusade in 3 parts of Nigeria. Ede, Oyo and Ibadan. They were held between 8th to 14th November 2023. Various healings and distribution of food as well as business starter grants were given to widows. The various church leaders were tremendously touched.

Report by Pastor Niyi John.

## STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

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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 5 October 2024 and signed on its behalf by:

**Adeniyi John - Trustee**

*Pastor Niyi John*



SIGNED VIA ILOVEPDF

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

I report on the accounts for the year ended 31 December 2023 set out on pages three to ten.

**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...../10/2024..... 22/10/2024

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

**Independent Examiner**

## Statement of financial activities

	Notes	Unrestricted funds	Restricted funds	Total Funds	
				Yr 2023	Yr 2022
Incoming resources		£	£	£	£
Donations & Legacies	2	49,182	3,240	52,422	37,949
<b>Other Incoming Resource</b>					
Other (interests etc.)		6		6	1
Gift Aid		7,411		7,411	
Conference		15,312		15,312	
<b>Total</b>		71,910	3,240	75,150	37,950
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Charitable activities		48,473	2,396	50,870	44,210
Support Costs		14,211		14,211	625
<b>Total</b>		62,684	2,396	65,080	44,835
<b>Net income/(expenditure) before investment gains/(losses)</b>		9,226	844	10,070	(6885)
Net gains/(losses) on investments					
<b>Net income/(expenditure)</b>		9,226	844	10,070	(6885)
<b>Net movement in funds</b>		9226	844	10070	(6885)
<b>Reconciliation of funds:</b>					
Total funds brought forward		10,100	453	10,553	17,438
<b>Total funds carried forward</b>		19,326	1,297	20,623	10,553

### CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

# FRONTLINE MINISTRIES(ENFIELD)TRUST

## Balance sheet as at 31 December 2023

	Notes	Unrestricted funds	Restricted income funds	2023	2022
		£	£	£	£
Fixed assets	1			1	1
Current assets					
Cash at bank and in hand	6	20,402	917	21,320	17,453
<b>Total current assets</b>		<u>20,402</u>	<u>917</u>	<u>21,320</u>	<u>17,453</u>
Creditors: amounts falling due within one year	3	697		697	6,901
<b>Net current assets/(liabilities)</b>		19,705	917	20,623	10,552
<b>Total assets less current liabilities</b>		19,706	917	20,624	10,553
Creditors: amounts falling due after one year		-	-		-
Provisions for liabilities		-	-		-
<b>Total net assets or liabilities</b>		<u>19,706</u>	<u>917</u>	<u>20,624</u>	<u>10,553</u>
Funds of the Charity					
Restricted income funds		1,297		1,297	-
Unrestricted funds		19,327		19,327	10,553
Revaluation reserve					-
<b>Total funds</b>		<u>20,624</u>		<u>20,624</u>	<u>10,553</u>

The financial statements were approved by the Board of Trustees on ----- 2024  
and were signed on its behalf by:

*Pastor Niyi John*

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16/10/2024

Adeniyi John - Trustee

## **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 cost 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 has 1 restricted fund called: Acts of Mercy. Donors have made contributions to this purse, for the purpose of helping widows and orphans.

## 2.

Incoming resources	Unrestric- ted fund	Restric- ted Fund	Yr 2023	Yr 2022
<b>Donations &amp; Legacies</b>				
Acts of Mercy Support		3,240	3,240	3,201
Conference Registration				
Fee	15,312	-	15,312	-
Offering	15,478		15,478	10,839
Partner Giving	3,745		3,745	3,540
Special Giving	1,625		1,625	4,383
Thanksgiving	622	-	622	975
Income	8,203		8,203	
Tithes	19,508	-	19,508	15,010
<b>Other Incoming Resource</b>			0	
Other (gain sale of asset)			0	
Gift Aid	7,411		7,411	-
<b>Total</b>	<b>71,904</b>	<b>3,240</b>	<b>75,144</b>	<b>37,949</b>

**CREDITORS**

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

	2023	2022
Independent		
Examination and	550	£570
Fees received in		
advance for Conference		£5,965
Accruals for other		
charitable activities-	147	£ 366
	<u>697</u>	<u>6,901</u>

**Trustees Remuneration & Benefits**

2 Trustees who are also Pastors were paid for the services they provide to the charity.

2023	2022
8,900	5,900

The payments are solely related to their roles as Pastors and are not related to their trustee duties.

**Trustees' expenses**

There were no trustees expenses paid for the year ended 31 December 2023

**FRONTLINE MINISTRIES(ENFIELD)TRUST****6. CASH IN HAND & AT BANK**

	<b>2023</b>	<b>2022</b>
Account 1- Parent	3,313	2,466
Account 2- Prophetic School	258	3,941
Account 3- Acts of Mercy	917	819
Account 4- Barnet	16,531	10,227
Savings	300	
	<hr/>	<hr/>
	21,320	17,453
	<hr/>	<hr/>

- 7.** There were no employees during the year.

# FRONTLINE MINISTRIES(ENFIELD)TRUST

## Detailed Statement of Financial Activitiesfor the Year Ended 31 December 2023

			2023	2022
	Unrestricted	Restricted	Total	
	Fund	Fund		
Incoming Resources	£	£	£	£
<b>Non-Profit Income</b>				
Acts of Mercy Support		3,240	3,240	4,840
Conference Registration Fee	15,312		15,312	3,497
Gift Aid	7,411		7,411	0
Offering	15,478		15,478	12,654
Outreach/ Crusade Income	8,203		8,203	0
Partner Giving	3,745		3,745	4,360
Prophetic School Retreat			0	0
Special Giving	1,625		1,625	2,653
Thanksgiving	622		622	680
Tithes	19,508		19,508	17,466
<b>Total Non-Profit Income</b>	<b>71,904</b>	<b>3,240</b>	<b>75,144</b>	<b>£46,131</b>
Other Income	7		7	
<b>Total Income</b>	<b>71,911</b>	<b>3,240</b>	<b>75,151</b>	<b>46,131</b>
<b>Resources Expended</b>				
Advertising/Promotional	89		89	28
Conferences	15,704		15,704	2,738
Equipment			0	452
Equipment Storage Rent	314		314	390
Gifts	1,664		1,664	3,218
Honorarium	7,392		7,392	1,585
Hospitality	1,396		1,396	717
Missions	3,710		3,710	1,980
Benevolent Giving	630		630	100
Missions - Acts of Mercy		2,396	2,396	4,731
Office/General Administrative				
Expenses	577		577	861
Training			0	50
Outreach/ Crusade	9,652		9,652	3,014
Phone Costs	415		415	527
Printing, Postage and	496		496	796
Repair and maintenance			0	116
Stipend / Allowances	8,900		8,900	5,900
Subscription	284		284	243
Website Maintenance	555		555	638
Travel & Accomodation	308		308	4,515
Hall Hire	9,989		9,989	11,613
Resources Expended	62,074	2,396	64,470	44,212
<b>Governance</b>				
Independent Examination	550		550	570
<b>Total Expenditure</b>	<b>62,624</b>	<b>2,396</b>	<b>65,020</b>	<b>44,782</b>