

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales · Charity number 1106551

Details

Other names FLAMING SWORDS MINISTRIES

Status Registered

Legal form Other

Registered 2004-11-02

Register [View on the Charity Commission register](#)

Contact

Address 191 Cuckoo Hall Lane
London
N9 8DT

Phone 02084432551

Email flamingswordint@aol.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE UNITED KINGDOM AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: General charitable purposes and religious activities

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-30	£38,388	£38,891	-	-
2024-08-30	£32,427	£35,277	-	-
2023-08-30	£30,968	£38,915	-	-
2022-08-30	£39,327	£40,559	-	-
2021-08-30	£42,592	£31,955	-	-
2020-08-30	£33,256	£32,631	-	-

Trustees

Name	Role	Appointed
REVEREND TIMOTHY LARYEA PABIFIO	Chair	
DILYS AGYEI-AMPADU		
RAYMOND HAMED		

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2025

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2025**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

1106551

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2025

The trustees are pleased to present their report for the year ended 30TH August 2025 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues its in person church services as it reaches members of the community through it.. They are no seeing an improvement in attendance as they continue their outreach into the community

FINANCIAL REVIEW

The income of the charity is above £30,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 12th June 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2024

Incoming Resources from generated funds	Note	Unrestricted Funds £	Total Funds 2025 £	2024 £
Donations and Legacies	2	32073	32073	25984
Investment income	3	0	0	0
		<u>32073</u>	<u>32073</u>	<u>25984</u>
Other		6315	6315	6443
Total Incoming Resources		<u>38388</u>	<u>38388</u>	<u>32427</u>
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	38,511	38,511	34897
Other	6	380	380	380
Total Resources Expended		<u>38,891</u>	<u>38,891</u>	<u>35277</u>
Net movement in funds		-503	-503	-2850
Reconciliation of Funds				
Total Funds brought forward		6858	6858	9708
Total Funds carried forward		6,355	6,355	6858

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	4	2557	3195
		2557	3195
Current Assets			
Cash at bank and in hand		4178	4043
Debtors & prepayment	9	0	0
		4178	4043
Creditors: amounts falling due within one year			
Creditors & accruals	8	380	380
		3798	3663
Net Assets		6355	6858
Unrestricted Funds			
General Fund		6355	6858
		6355	6858
TOTAL FUNDS		6355	6858

Approved by the trustees on 12th June 2026 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2025

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2025

2 Voluntary Income

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024 £
Church collections	32073	32073	25894
Tithes and Offerings	0	0	0
Grant	0	0	0
	32073	32073	25894

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	Total funds 2024/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

Cost	Instrument £	Vehicle £	Equipment £	Total 2025 £
At 31/08/2024	2042	4745	3580	10367
Additions	0	0	0	0
At 30/08/2025	2042	4745	3580	10367
Depreciation				
At 31/08/2024	1736	2315	3121	7172
charge for the year	61	486	91	638
At 30/08/2025	1797	2801	3212	7810
Net Book Value at 30/08/2025	245	1944	368	2557
Net Book Value at 31/08/2024	306	2430	459	3195

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2025

5 Cost of activities in furtherance of charity's objectives

	2025/£	2024/£
Travel	177	55
Supplies	1204	195
Admin Services	859	871
Stationery	23	17
Charity giving	1000	1016
Adverts	120	0
Website costs	0	0
Salary	7200	7207
Welfare	3010	1588
Hall Hire	10750	10000
Church Events	634	100
Repairs	0	370
Insurance	948	1411
Office charges	7800	9055
Depreciation	638	798
Refreshments	0	228
Music Services	1200	678
Subscriptions	390	298
Pension	590	590
Admin	628	120
Speakers expenses	1340	300
Total	38511	34897

6 Other Costs

	2025/£	2024/£
Independent examination	380	380
Admn Support		
	<u>380</u>	<u>380</u>

7 Staff Costs

	2025/£	2024/£
Salary	7200	7207

Trustee Remuneration

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £6970 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2025

8 Creditors: amounts falling due within one year	2025/ £	2024/ £
Creditors	0	0
Accountancy	380	380
Total	380	380
9 Debtors and Prepayments	2025/ £	2024/ £
Loan	0	0

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2024

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2024**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

1106551

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2024

The trustees are pleased to present their report for the year ended 30TH August 2024 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues its church services as it reaches members of the community through it. They are seeing an improvement in attendance as they continue their outreach into the community

FINANCIAL REVIEW

The income of the charity is above £32,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 27th June 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2024

Incoming Resources from generated funds	Note	Unrestricted Funds £	Total Funds 2024 £	2023 £
Donations and Legacies	2	25984	25984	25118
Investment income	3	0	0	0
		25984	25984	25118
Other		6443	6443	5850
Total Incoming Resources		32427	32427	30968
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	34,897	34,897	37815
Other	6	380	380	380
Total Resources Expended		35,277	35,277	38195
Net movement in funds		-2,850	-2,850	-7227
Reconciliation of Funds				
Total Funds brought forward		9708	9708	16935
Total Funds carried forward		6,858	6,858	9708

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2024

	Note	2024	2023
		£	£
Fixed Assets			
Tangible fixed assets	4	3195	3993
		<u>3195</u>	<u>3993</u>
Current Assets			
Cash at bank and in hand		4043	12303
Debtors & prepayment	9	0	0
		<u>4043</u>	<u>12303</u>
Creditors: amounts falling due within one year			
Creditors & accruals	8	380	380
Net Current Assets		<u>3663</u>	<u>5715</u>
Net Assets		6858	9708
Unrestricted Funds			
General Fund		6858	9708
TOTAL FUNDS		<u>6858</u>	<u>9708</u>

Approved by the trustees on 27th June 2025 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2024

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2024

2 Voluntary Income

	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
Church collections	25984	25984	25118
Tithes and Offerings	0	0	0
Grant	0	0	0
	25984	25984	25118

3 Investment income

	Unrestricted Funds £	Total funds 2024/£	Total funds 2023/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

Cost	Instrument £	Vehicle £	Equipment £	Total 2024 £
At 31/08/2023	2042	4745	3580	10367
Additions	0	0	0	0
At 30/08/2024	2042	4745	3580	10367
Depreciation				
At 31/08/2023	1660	1708	3006	6374
charge for the year	76	607	115	798
At 30/08/2024	1736	2315	3121	7172
Net Book Value at 30/08/2024	306	2430	459	3195
Net Book Value at 31/08/2023	382	3037	574	3993

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2024

5 Cost of activities in furtherance of charity's objectives

	2024/£	2023/£
Travel	55	0
Supplies	195	386
Admin Services	871	573
Stationery	17	94
Charity giving	1016	1460
Adverts	0	99
Website costs	0	112
Salary	7207	6970
Welfare	1588	2972
Hall Hire	10000	8280
Church Events	100	752
Repairs	370	200
Insurance	1411	1012
Office charges	9055	11050
Depreciation	798	999
Refreshments	228	110
Music Services	678	1870
Subscriptions	298	120
Pension	590	590
Admin	120	166
Speakers expenses	300	0
Total	34897	37815

6 Other Costs

	2024/£	2023/£
Independent examination	380	380
Admn Support		
	<u>380</u>	<u>380</u>

7 Staff Costs

	2024/£	2023/£
Salary	7207	6970

Trustee Remuneration

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £7207 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2024

8 Creditors: amounts falling due within one year	2024/ £	2023/ £
Creditors	0	0
Accountancy	380	380
Total	380	380
9 Debtors and Prepayments	2024/ £	2023/ £
Loan	0	0

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2023

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2023**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

1106551

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2023

The trustees are pleased to present their report for the year ended 30TH August 2023 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues its in person church services as it reaches members of the community through it.. They are no seeing an improvement in attendance as they continue their outreach into the community

FINANCIAL REVIEW

The income of the charity is above £29,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30th June 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2023

Incoming Resources from generated funds	Note	Unrestricted Funds £	Total Funds 2023 £	2022
Donations and Legacies	2	25118	25118	31552
Investment income	3	0	0	0
		<u>25118</u>	<u>25118</u>	<u>31552</u>
Other		5850	5850	7775
Total Incoming Resources		<u>30968</u>	<u>30968</u>	<u>39327</u>
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	37,815	37,815	39874
Other	6	380	380	685
Total Resources Expended		<u>38,195</u>	<u>38,195</u>	<u>40559</u>
Net movement in funds		-7,227	-7,227	-1232
Reconciliation of Funds				
Total Funds brought forward		16935	16935	18167
Total Funds carried forward		9,708	9,708	16935

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible fixed assets	4	3993	4992
		3993	4992
Current Assets			
Cash at bank and in hand		6095	12303
Debtors & prepayment	9	0	0
		6095	12303
Creditors: amounts falling due within one year			
Creditors & accruals	8	380	360
		5715	11943
Net Assets		9708	16935
Unrestricted Funds			
General Fund		9708	16935
		9708	16935
TOTAL FUNDS		9708	16935

Approved by the trustees on 2nd July 2024 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2023

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2023

2 Voluntary Income

	Unrestricted Funds £	Total funds 2023 £	Total funds 2022 £
Church collections	25118	25118	31552
Tithes and Offerings	0	0	0
Grant	0	0	0
	25118	25118	31552

3 Investment income

	Unrestricted Funds £	Total funds 2023/£	Total funds 2022/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Vehicle £	Equipment £	Total 2023 £
Cost				
At 31/08/2022	2042	4745	3580	10367
Additions	0	0	0	0
At 30/08/2023	2042	4745	3580	10367
Depreciation				
At 31/08/2022	1564	949	2862	5375
charge for the year	96	759	144	999
At 30/08/2023	1660	1708	3006	6374
Net Book Value at 30/08/2023	382	3037	574	3993
Net Book Value at 31/08/2022	478	3796	718	4992

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2023

5 Cost of activities in furtherance of charity's objectives

	2023/£	2022/£
Internet	0	0
Supplies	386	1317
Admin Services	573	762
Stationery	94	70
Charity giving	1460	698
Adverts	99	0
Website costs	112	122
Salary	6970	7450
Welfare	2972	3196
Hall Hire	8280	7046
Church Events	752	0
Repairs	200	0
Insurance	1012	1010
Office charges	11050	13770
Depreciation	999	1249
Refreshments	110	108
Music Services	1870	2030
Subscriptions	120	408
Pension	590	575
Admin	166	0
Missions	0	63
Total	37815	39874

6 Other Costs

	2023/£	2022/£
Independent examination	380	445
Admn Support		240
	<u>380</u>	<u>685</u>

7 Staff Costs

	2023/£	2022/£
Salary	6970	7250

Trustee Remuneration

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £6970 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2023

8 Creditors: amounts falling due within one year	2023/ £	2022/ £
Creditors	0	0
Accountancy	380	360
Total	380	360
9 Debtors and Prepayments	2023/ £	2022/ £
Loan	0	0

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2022

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2022**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

110651

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2022

The trustees are pleased to present their report for the year ended 30TH August 2022 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues its in person church services as it reaches members of the community through it.. They are no seeing an improvement in attendance as they continue their outreach into the community

FINANCIAL REVIEW

The income of the charity is above £39,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30th June 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Incoming Resources from generated funds				
Donations and Legacies	2	31552	31552	35044
Investment income	3	0	0	0
		31552	31552	35044
Other		7775	7775	7548
Total Incoming Resources		39327	39327	42592
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	39,874	39,874	31455
Other	6	685	685	500
Total Resources Expended		40,559	40,559	31955
Net movement in funds		-1,232	-1,232	10637
Reconciliation of Funds				
Total Funds brought forward		18167	18167	7530
Total Funds carried forward		16,935	16,935	18167

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2022

	Note	2022	2021
Fixed Assets		£	£
Tangible fixed assets	4	4992	1496
		<u>4992</u>	<u>1496</u>
Current Assets			
Cash at bank and in hand		12303	17051
Debtors & prepayment	9	<u>0</u>	<u>0</u>
		12303	17051
Creditors: amounts falling due within one year			
Creditors & accruals	8	360	380
Net Current Assets		<u>11943</u>	<u>16671</u>
Net Assets		16935	18167
Unrestricted Funds			
General Fund		16935	18167
TOTAL FUNDS		<u>16935</u>	<u>18167</u>

Approved by the trustees on 29th June 2022 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2022

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2022

2 Voluntary Income

	Unrestricted Funds £	Total funds 2022 £	Total funds 2021 £
Church collections	31552	31552	35044
Tithes and Offerings	0	0	0
Grant	0	0	0
	31552	31552	35044

3 Investment income

	Unrestricted Funds £	Total funds 2022/£	Total funds 2021/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Vehicle £	Equipment £	Total 2022 £
Cost				
At 31/08/2021	2042	0	3580	5622
Additions	0	4745	0	4745
	2042	4745	3580	10367
At 30/08/2022				
Depreciation				
At 31/08/2021	1444	0	2682	4126
charge for the year	120	949	180	1249
	1564	949	2862	5375
At 30/08/2022				
Net Book Value at 30/08/2022	478	3796	718	4992
Net Book Value at 31/08/2021	598	0	898	1496

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2022

5 Cost of activities in furtherance of charity's objectives

	2022/£	2021/£
Internet	0	83
Supplies	1317	357
Admin Services	762	800
Stationery	70	80
Charity giving	698	400
Benevolence	0	100
Website costs	122	300
Salary	7450	6969
Welfare	3196	3226
Hall Hire	7046	7923
Church Events	0	0
Repairs	0	420
Insurance	1010	788
Office charges	13770	6550
Depreciation	1249	374
Refreshments	108	25
Music Services	2030	2150
Subscriptions	408	120
Pension	575	590
Admin	0	0
Missions	63	200
Total	<u>39874</u>	<u>31455</u>

6 Other Costs

	2022/£	2021/£
Independent examination	445	380
Admn Support	240	120
	<u>685</u>	<u>500</u>

7 Staff Costs

	2022/£	2021/£
Salary	7250	6969

Trustee Remuneration

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £7250 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2022

8 Creditors: amounts falling due within one year	2022/ £	2021/ £
Creditors	0	0
Accountancy	360	380
Total	360	380
9 Debtors and Prepayments	2022/ £	2021/ £
Loan	0	0

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2021

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2021**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

110651

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2021

The trustees are pleased to present their report for the year ended 30TH August 2021 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church returned to hiring a hall for its services and meetings after the lockdown.. They are no seeing an improvement in attendance as they continue their outreach into the community

FINANCIAL REVIEW

The income of the charity is above £42,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 29th June 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds				
Donations and Legacies	2	35044	35044	26982
Investment income	3	0	0	0
		<hr/> 35044	<hr/> 35044	<hr/> 26982
Other		7548	7548	6274
Total Incoming Resources		<hr/> 42592	<hr/> 42592	<hr/> 33256
 Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	31,455	31,455	32271
Other	6	500	500	360
Total Resources Expended		<hr/> 31,955	<hr/> 31,955	<hr/> 32631
Net movement in funds		10,637	10,637	625
Reconciliation of Funds				
Total Funds brought forward		7530	7530	6905
Total Funds carried forward		18,167	18,167	7530

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible fixed assets	4	1496	1563
		<u>1496</u>	<u>1563</u>
Current Assets			
Cash at bank and in hand		17051	6327
Debtors & prepayment	9	<u>0</u>	<u>0</u>
		17051	6327
Creditors: amounts falling due within one year			
Creditors & accruals	8	380	360
Net Current Assets		<u>16671</u>	<u>5967</u>
Net Assets		18167	7530
Unrestricted Funds			
General Fund		18167	7530
TOTAL FUNDS		<u>18167</u>	<u>7530</u>

Approved by the trustees on 29th June 2022 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2021

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2021

2 Voluntary Income

	Unrestricted Funds £	Total funds 2021 £	Total funds 2020 £
Church collections			
Tithes and Offerings	35044	35044	26982
Grant	0	0	0
	<hr/> 35044	<hr/> 35044	<hr/> 26982

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	Total funds 2020/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Equipment £	Total 2021 £
Cost			
At 31/08/2020	1735	3580	5315
Additions	307	0	307
	<hr/> 2042	<hr/> 3580	<hr/> 5622
At 30/08/2021			
Depreciation			
At 31/08/2020	1295	2457	3752
charge for the year	149	225	374
	<hr/> 1444	<hr/> 2682	<hr/> 4126
At 30/08/2021			
Net Book Value at 30/08/2021	598	898	1496
Net Book Value at 31/08/2020	440	1123	1563

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2021

5 Cost of activities in furtherance of charity's objectives

	2021/£	2020/£
Internet	83	0
Supplies	357	354
Admin Services	800	805
Stationery	80	52
Charity giving	400	300
Benevolence	100	316
Website costs	300	0
Salary	6969	6987
Welfare	3226	2850
Hall Hire	7923	9400
Church Events	0	100
Repairs	420	0
Insurance	788	796
Office charges	6550	7100
Depreciation	374	389
Refreshments	25	207
Music Services	2150	1760
Subscriptions	120	163
Pension	590	590
Admin	0	2
Missions	200	100
Total	<u>31455</u>	<u>32271</u>

6 Other Costs

	2021/£	2020/£
Independent examination	380	360
Admn Support	120	
	<u>500</u>	<u>360</u>

7 Staff Costs

	2021/£	2020/£
Salary	6969	6987

Trustee Remuneration

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £6969 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2021

8 Creditors: amounts falling due within one year	2021/ £	2020/ £
Creditors	0	0
Accountancy	380	360
Total	380	350
9 Debtors and Prepayments	2021/ £	2020/ £
Loan	0	0

FLAMING SWORD MINISTRIES INTERNATIONAL

England & Wales - Charity number 1106551

Accounts

FLAMING SWORD MINISTRIES INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH AUGUST 2020

CHARITY NUMBER: 1106551

FLAMING SWORD MINISTRIES INTERNATIONAL
191 CUCKOO HALL LANE
LONDON
N9 8DT

INDEX

	<u>Page</u>
Legal & Administrative Details	1
Trustee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes on the financial Statements	7 - 11

FLAMING SWORD MINISTRIES INTERNATIONAL

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2020**

ADDRESS FOR CORRESPONDENCE

191 CUCKOO HALL LANE
LONDON
N9 8DT

REGISTERED CHARITY NUMBER

110651

GOVERNING DOCUMENT

DECLARATION OF TRUST
30TH SEPTEMBER 2004.

TRUSTEES/ DIRECTORS

REV TIMOTHY PABIFIO
MR RAYMOND HAMED
MRS DILYS AGYEI-AMPADU

PRINCIPAL BANKERS

SANTANDER BANK
BRIDLE ROAD
BOOTLE
L30 4GB

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

TRUSTEES' REPORT YEAR ENDED 30TH AUGUST 2020

The trustees are pleased to present their report for the year ended 30TH August 2020 for the charity, Flaming Sword Ministries International with Charity Number 1106551.

The Trustees of the charity are: Rev Timothy Pabifio
Mr Raymond Hamed
Mrs Dilys Agyei- Ampadu

The principal address of the charity is: 191 Cuckoo Hall Lane
London
N9 8DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 30TH September 2004 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith.

Due to the lockdown the church was forced from March 2020 to move all its meetings to online meetings and events on Zoom.

FINANCIAL REVIEW

The income of the charity is above £33,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost has been for the maintaining the effective running of the worship services and covering all costs in involved in running the various church programs including covering the conference costs.

FUTURE DEVELOPMENTS

The church intends to continue to host its weekly services in the UK. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 24th June 2021 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
FLAMING SWORD MINISTRIES INTERNATIONAL

I report on the accounts of the church for the year ended 30th August 2020 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
Surrey
CR4 3FH

FLAMING SWORD MINISTRIES INTERNATIONAL

Statement of Financial Activities for the year ended 30th August 2020

	Note	Unrestricted Funds £	Total Funds 2020 £	2019 £
Incoming Resources from generated funds				
Donations and Legacies	2	26982	26982	29065
Investment income	3	0	0	0
		26982	26982	29065
Other		6274	6274	6255
Total Incoming Resources		33256	33256	35320
 Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	5	32,271	32,271	32364
Other	6	360	360	575
Total Resources Expended		32,631	32,631	32939
Net movement in funds		625	625	2381
Reconciliation of Funds				
Total Funds brought forward		6905	6905	4524
Total Funds carried forward		7,530	7,530	6905

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

FLAMING SWORD MINISTRIES INTERNATIONAL
Balance Sheet as at 30th August 2020

	Note	2020	2019
Fixed Assets		£	£
Tangible fixed assets	4	1563	1638
		<u>1563</u>	<u>1638</u>
Current Assets			
Cash at bank and in hand		6327	5417
Debtors & prepayment	9	<u>0</u>	<u>200</u>
		6327	5617
Creditors: amounts falling due within one year			
Creditors & accruals	8	360	350
Net Current Assets		<u>5967</u>	<u>5267</u>
Net Assets		7530	6905
Unrestricted Funds			
General Fund		7530	6905
TOTAL FUNDS		<u>7530</u>	<u>6905</u>

Approved by the trustees on 24th June 2021 and signed on their behalf by :

The notes on these accounts form part of these accounts

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2020

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

FLAMING SWORD MINISTRIES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH AUGUST 2020

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

FLAMING SWORD MINISTRIES
Notes to the accounts for year ended 30th August 2020

2 Voluntary Income

	Unrestricted Funds £	Total funds 2020 £	Total funds 2019 £
Church collections			
Tithes and Offerings	26982	26982	24644
Grant	0	0	0
	<hr/> 26982	<hr/> 26982	<hr/> 24644

3 Investment income

	Unrestricted Funds £	Total funds 2020/£	Total funds 2019/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Equipment £	Total 2020 £
Cost			
At 31/08/2019	1735	3266	5001
Additions	0	314	314
	<hr/> 1735	<hr/> 3580	<hr/> 5315
Depreciation			
At 31/08/2019	1186	2177	3363
charge for the year	109	280	389
	<hr/> 1295	<hr/> 2457	<hr/> 3752
Net Book Value at 30/08/2020	440	1123	1563
Net Book Value at 31/08/2019	549	1089	1638

FLAMING SWORD MINISTRIES INTERNATIONAL

Notes to the accounts for the year ended 30th August 2020

5 Cost of activities in furtherance of charity's objectives

	2020/£	2019/£
Advertising/Printing		0
Supplies	354	245
Admin Services	805	620
Stationery	52	46
Charity giving	300	96
Benevolence	316	100
Website costs	0	450
Salary	6987	7411
Welfare	2850	535
Hall Hire	9400	9973
Church Events	100	1614
Conferences	0	414
Insurance	796	738
Office charges	7100	7240
Depreciation	389	409
Refreshments	207	75
Music Services	1760	1660
Subscriptions	163	120
Pension	590	590
Admin	2	28
Missions	100	
Total	<u>32271</u>	<u>32364</u>

6 Other Costs

	2020/£	2019/£
Independent examination	360	575
Admn Support		
	<u>360</u>	<u>575</u>

7 Staff Costs

	2020/£	2019/£
Salary	6987	7411

No employee earned more than £10,000 p.a. There was 1 employee during the year. The trustee Rev Timothy Pabifio received emoluments of £6987 for services rendered to the organisation as the senior Pastor. All other work was carried out by volunteers

FLAMING SWORD MINISTRIES INTERNATIONAL
Notes to the accounts for year ended 30th August 2020

8 Creditors: amounts falling due within one year	2020/ £	2019/ £
Creditors	0	0
Accountancy	360	350
Total	360	350
9 Debtors and Prepayments	2020/ £	2019/ £
Loan	0	200