

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**

**1 CANDLE GROVE**

**NUNHEAD**

**LONDON SE15 3JP**

**CHARITY NO 1111669**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2024**

**AJN & CO LTD**

**2 SILVER STREAK WAY**

**STROOD, ROCHESTER**

**KENT ME2 2GY**

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**

**TRUSTEES:**

Mrs Pamela Serwa Amoah  
Mr Richmon Agyekum Ituzaro  
Mrs Margaret Arhin  
Mr Isaac Kingsley Mensah  
Rev Kingsley Kwabena Amoah  
Mrs Janet Affum-Baidoo

**CHARITY NO:**

1111669

**ACCOUNTANTS:**

AJN & Co Ltd  
2 Silver Streak Way  
Strood, Rochester  
Kent ME2 2GY

**CONTENT:**

1. Trustees' Reports
2. Balance Sheet
3. Statement of Financial Activities
4. Notes to the Account

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**TRUSTEES' REPORT**

The Trustees have pleasure in submitting their report, and accounts for the period to 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 5 and comply with the Statement of Recommended Practice (SORP 2015 ) and the applicable law.

**Constitution, objective of the charity, principal activities and organisation of our work**

The charity is constituted under a Constitution adopted on 13th October 2005.

The objectives of the charity as set out in the Declaration of Trust are:

- (a) The advancement of the Christian faith.
- (b) The relief of persons who are in poverty.
- (c) The promotion of good health
- (d) The advancement of education
- (e) The rehabilitation of ex-offenders, drugs and alcohol abusers
- (f) The provision of recreational facilities for the aged, disabled and those who need the facilities.

The ministry was involved in Christian outreach programmes designed to increase Christian awareness and spread the Gospel of our Lord Jesus Christ.

**Public benefits, development activities and achievements in the year**

When planning our activities in the year, the trustees considered the Charities Commission's guidance on public benefit, and in particular the specific guidance on charities for the advancement of religion. We help ordinary people in the community to live out their faith through worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus Christ.

We used our church van to help Pecan distribution to deliver food parcels to those that needed it in the London Borough of Southwark.

Our youth organised outing to Southend beach and youth evangelism, games and feeding to support the homeless in the community.

Our women fellowship also organised cooking for the homeless in Southwark at Burges Park.

The church organised a youth mentorship programme for the youth in the community.

The Church made monthly donations to orphan children in Pakistan.

The Trustees are pleased to report that the Church continued to be successful spiritually by ministering to many people.

**Review of the financial position**

The net surplus for the year amounted to £15,205. All of these are attributable to the unrestricted reserves and no fund is allocated to restricted projects.

**Board of Trustees**

The members of the board of trustees during the year were:

Mrs Pamela Serwa Amoah  
Mr Richmon Agyekum Ituzaro  
Mrs Margaret Arhin  
Mr Isaac Kingsley Mensah  
Rev Kingsley Kwabena Amoah  
Mrs Janet Affum-Baidoo

**Approval**

**This report was approved by the board of trustees and signed on its behalf by:**

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Mrs Pamela Serwa Amoah

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Dated

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EVALASTING LIFE INTERNATIONAL MINISTRIES**  
**CHARITY NO 1111669**

I report on the Financial Statements of the charity for the year ended 31st March 2024, which are set out on pages 5 to 8 below.

**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 needed.

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 Commission [ under section 145(5)(b) ] of the 2011 Act, and
- \* state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently 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 statement 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 130 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply accounting requirements of the 2011 Act have 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.

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Isaac Addai FCCA, FFA/FIPA, MBA(Finance), BA(Hons)  
AJN & CO LTD  
2 Silver Streak Way  
Strood, Rochester  
Kent ME2 2GY

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Dated

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

	<b><u>Notes</u></b>	<b><u>2024</u></b> £	<b><u>2023</u></b> £
<b><u>FIXED ASSETS</u></b>			
Tangible Fixed Assets	2	13,844	15,961
<b><u>CURRENT ASSETS</u></b>			
Other Debtors	6	1,500	1,500
Cash at Bank and in hand		82,147	73,130
		<b><u>83,647</u></b>	<b><u>74,630</u></b>
<b><u>LESS CREDITORS:</u></b>			
Amounts falling due within one year	7	<b><u>(924)</u></b>	<b><u>(9,230)</u></b>
<b>NET CURRENT ASSETS</b>		<b>82,722</b>	<b>65,401</b>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<b><u>96,566</u></b>	<b><u>81,361</u></b>
<b>MEMBERS ACCUMULATED FUNDS</b>			
Unrestricted Funds	9	96,566	81,361
		<b><u>96,566</u></b>	<b><u>81,361</u></b>

Approved by the Board of Trustees and signed on its behalf by :-

\_\_\_\_\_  
Mrs Janet Affum-Baidoo

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Dated

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	<u>Unrestricted</u> <u>Fund</u> <u>Fund</u> £	<u>Total</u> <u>Total</u> <u>2024</u> £	<u>Total</u> <u>Total</u> <u>2023</u> £
<b>Income and endowments from:</b>				
Tithes & Offerings		55,823	55,823	44,060
IR Gift Aid		10,780	10,780	9,007
Interest Received		978	978	274
<b>Total</b>		<b>67,581</b>	<b>67,581</b>	<b>53,341</b>
<b>Expenditure on:</b>				
Charitable Activities	4	52,377	52,377	44,265
<b>Total</b>		<b>52,377</b>	<b>52,377</b>	<b>44,265</b>
<b>Net Movement in funds</b>		<b>15,205</b>	<b>15,205</b>	<b>9,076</b>
<b>Reconciliation of funds</b>				
Total funds brought Forward		81,361	81,361	72,285
<b>Total funds carried forward</b>		<b>96,566</b>	<b>96,566</b>	<b>81,361</b>

There were no recognized gains or losses for the period other than those included in the Statement of Financial Activities

The notes on Pages 5 to 8 form part of these accounts.

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**NOTE 1. BASIS OF ACCOUNTING**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless 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 (FRS 102) issued on 16 July 2014.  
and with the Charities Act 2011.

**1.2 Going concern**

The charity will continue as a going concern as there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

**1.3 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (FRS 102 SORP).

**1.4 Material prior year error**

No material prior year error have been identified in the reporting period (FRS 102 SORP).

**NOTE 2. ACCOUNTING POLICIES**

**2.1 INCOME**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:  
the charity becomes entitled to the resources; and it is more likely than not that the trustees will receive the resources.

Income from Tithes and Offering are included in charitable activities when they are receivable.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 6.12 FRS 102 SORP).

**Tax reclaims on donations and gifts**

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

**Income from interest, royalties and dividend**

This is included in the account when receipt is probable and the amount receivable can be measured reliably.

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**2.2 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.

**Governance and support cost**

Support costs have been allocated between governance cost and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Creditors**

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

**2.3 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100.00

They are valued at cost.

The depreciation rates and methods used are disclosed in note 3.

**Debtors**

Debtors (including trade and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.

Subsequently, they are measured at the cash or other consideration expected to be received.

**NOTE 3. TANGIBLE FIXED ASSETS**

**3.1 Cost**

	<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total 2024</b>
		£	£
<b>Cost</b> at 1st April 2023	25,195	53,505	78,700
Additions during the year	-	2,497	2,497
At 31st March 2024	<b>25,195</b>	<b>56,002</b>	<b>81,197</b>

**3.2 Depreciation and impairments**

<b>Basis</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>
<b>Rate</b>	25%	25%	25%
<b>Depreciation</b> as at 1st April 2023	19,590	43,149	62,739
Charge for the year	1,401	3,213	4,615
At 31st March 2024	<b>20,991</b>	<b>46,362</b>	<b>67,354</b>
<b>Net Book Value at 31st March 2023</b>	<b>5,605</b>	<b>10,356</b>	<b>15,961</b>
<b>Net Book Value at 31st March 2024</b>	<b>4,204</b>	<b>9,640</b>	<b>13,844</b>

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b><u>NOTE 4. EXPENDITURE ON CHARITABLE ACTIVITIES</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Rent and Rates	21,917	17,694
Evangelism and Mission	115	522
Welfare and Supports	622	200
Honorarium	2,200	-
Travel & Motor Expences	1,985	500
Printing, Postage and Stationery	210	613
Telephone & Internet Cost	464	667
Depreciation	4,615	5,320
Repairs and Maintenace	640	832
Donations	950	1,000
Insurance	186	1,059
Instrumentalists	3,075	500
Ministerial Allowance	10,661	10,661
Pension Contributions	111	133
Bank Charges	272	180
Radio Adverts & Publicity	1,520	1,610
Accountancy fee	600	550
Software cost	104	94
Legal & Professional fees	2,131	2,131
	<b><u>52,377</u></b>	<b><u>44,265</u></b>

**NOTE 5. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

**5.1 Trustee remunerations and benefits**

Rev. Kingsley Kwabena Amoah, a Trustee and the Pastor of the charity was paid £10,661 remuneration for the year as a Minister of Religion. No other trustee received remuneration or benefit from the charity.

**5.2 Trustees' expenses**

No trustee expenses have been incurred.

**EVERLASTING LIFE INTERNATIONAL MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2024**

**NOTE 6. DEBTORS AND PREPAYMENTS**

<b>6.1 Analysis of debtors</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Rent Deposit	1,500	1,500
	<hr/>	<hr/>
	1,500	1,500
	<hr/>	<hr/>

**NOTE 7. CREDITORS AND ACCRUALS**

<b>7.1 Analysis of creditors</b>	<b>Amounts falling due within one year</b>	
	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Accruals	600	550
Other taxes & social security cost	324	1,218
Other creditors	-	7,462
	<hr/>	<hr/>
	924	9,230
	<hr/>	<hr/>

<b><u>NOTE 8. NET MOVEMENT IN FUNDS FOR THE YEAR</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
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The net movement in funds for the year is stated after charging:

Accountancy fee	600	550
Depreciation for the year	4,615	5,320

**NOTE 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b><u>Equipments &amp; Instruments</u></b>	<b><u>Net Current Assets</u></b>	<b><u>TOTAL 2024</u></b>
	£	£	£
Unrestricted Funds	13,844	82,722	96,566
	<hr/>	<hr/>	<hr/>
	13,844	82,722	96,566
	<hr/>	<hr/>	<hr/>