

**ETERNAL LIGHT MINISTRIES INTERNATIONAL**

**CHARITY NO 1126715**

**REPORT OF TRUSTEES AND  
STATEMENT OF ACCOUNTS**

**YEAR ENDED 31 MARCH 2021**

**ETERNAL LIGHT MINISTRIES INTERNATIONAL  
ANNUAL REPORT  
FOR THE YEAR TO 31 MARCH 2021**

**TRUSTEES:**

Edna Sakyibea  
Samuel Frank Mintah  
Thomas Asamoah

There must be at least 3 trustees and are appointed by the existing trustees by a resolution at a special meeting.

**PASTOR:** Rev Emmanuel Nortey

**CHARITY REGISTRATION NUMBER:** 1126715

**PRINCIPAL OFFICE**

84 Lavender Avenue Mitcham Surrey CR4 3HH

**CONTACT:**

Ms Edna Sakyibea

**BANKERS:**

Barclays Bank PLC Wimbledon

**INDEPENDENT EXAMINER:**

Brian Hosier, Chartered Accountant

**CONSTITUTION:**

Eternal Light Ministries International started to meet informally during 2007 and the trustees signed a Declaration of Trust dated 25 October 2007 which is now considered the Trust Deed. It was formally registered as a charity on 14 November 2008 under charity number 1126715.

**THE OBJECTS OF THE CHARITY ARE:**

- i. The advancement of the Christian faith in the United Kingdom or overseas
- ii. The advancement of both religious and secular education.
- iii. The relief of sickness and poverty.

**ORGANISATION**

The Trustees are joined by the Pastor to deal with the day to day management of the charity in accordance with the objectives.

**ACTIVITIES:**

**Principal Activities**

The Trustees principal activities are the support of Eternal Light Ministries International and support of congregations in the provision of a place fit for worship. The Ministry's location at Mitcham St. Mark Parish is so helpful that during the Coronavirus Pandemic, the government Risk Assessment at worship places were done with perfection and church services held during the lockdown-eased for places of worship went on without any problem.

**The Youth Group**

The Ministry is helping the Youth Group in the Ministry with Church activities. During the COVID -19 lockdown the Ministry was regularly in touch with youth online. In order to help them with their studies, they were advised to study and keep away from too much doing things which will not help them in their education and future lives. Pastor gets in touch with them on conference calls and helps them in Bible discussions. Those who need educational help were connected by those who have knowledge to help them. The youth were always online to listen to the word of God. They were happy to get help whenever the need answers to questions. They were happy when they all met at the church premises when the lockdown was eased for the resumption of church services.

### **Womens Group**

The women fellowship gets in touch with the members on the phone. The Women fellowship advised on how to take precautions during the lockdown and to follow the rules and guide lines to prevent them from catching the Coronavirus. Due to the advice and help from the Women Fellowship none of the members and families lost anyone to the Coronavirus. Those who could not get to the shops were help by placing whatever they need by their door step and picking them later, they were preventing close contacts with them due to the Coronavirus. The Ministry was grateful for their help and they were all thanked when church service resumed,

### **Visitations**

Due to the COVID-19 outbreak the Pastor Emmanuel wasn't able to visit the sick at the hospital but rather prayed with the sick on normal and video calls. He is always on calls to pray with them. He prays with anyone who needs payers, whether he or she is a member of the Ministry or not.

Rev. E. Nortey advised children of single parents. The youth feel free to discuss issues with him which is a great help to them.

### **Statement of responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view the trustees should follow best practice.

- Select suitable accounting policies and the apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**RISK ASSESSMENT:**

We have reviewed our current provision and the strengths and weaknesses of our organization and identified opportunities

**PUBLIC BENEFIT:**

In all our activities we are mindful of the legal requirement for charities to provide public benefit, and have had regard to the guidance published in this connection by the Charity Commission.

**Financial Impact of COVID-19**

The trustees have monitored income and expenditure and have not had to take measures to mitigate the Impact of COVID-19 on the Ministry's free reserves. Whilst a number of members who are donors of the Ministry stopped their giving due to the Lockdown, the additional income from large one-off donations on the first Sunday of service during the lockdown eased for places of worship, as well as a decrease in expenditure has enabled us to remain in healthy financial position within the level of reserves.

**ACCOUNTS:**

These are set out on pages 4 and 5 which follow Tithes and Offerings show a fall due to the pandemic and the forced closure. Some of this was made up after date. Two years Gift Aid was recovered in the period and the claim for the current year is outstanding.

Expenses were well down as we did not have to pay rent during lockdown. This has resulted in a surplus of £10,824 and total funds of £70,579 at the year end which is considered satisfactory.

**RESERVES**

The trustees would like to acquire a permanent meeting place of their own and will need to build reserves for this purpose. In addition reserves to cover 6 months of expenses are desirable.

Approved by Trustees on 21 November 2021 and signed on their behalf by Edna Sakyibea.

Edna Sakyibea  
**Chairperson**



## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	UNRESTRICTED FUND	RESTRICTED FUND	TOTAL 2021	TOTAL 2020
<b>RECEIPTS</b>				
Tithes and offerings	18,057	-	18,057	22,232
Gift Aid tax refund	13,658	-	13,658	7,105
Prayer Meeting	-	-	-	1,827
Welfare dues	-	770	770	1,180
Special Events	-	-	-	1,780
TOTAL RECEIPTS FOR THE PERIOD	<u>31,715</u>	<u>770</u>	<u>32,485</u>	<u>34,124</u>
<b>PAYMENTS</b>				
Church rent	3,036	-	3,036	9,488
Other rent and utilities	17,488	-	17,488	17,696
Allowances	-	-	-	-
Equipment	-	-	-	-
Outing	-	-	-	-
Telephone	487	-	487	-
Computer costs	-	-	-	539
Governance – Examination	650	-	650	650
Sundries	-	-	-	-
IMCGB Subscription	-	-	-	-
TOTAL PAYMENTS FOR THE YEAR	<u>21,661</u>	<u>-</u>	<u>21,661</u>	<u>28,373</u>
NET SURPLUS (DEFICIT) FOR THE YEAR	10,054	770	10,824	5,751
Transfer between funds	-	-	-	-
CASH & BANK BALANCES brought forward	<u>48,230</u>	<u>11,525</u>	<u>59,755</u>	<u>54,004</u>
CASH & BANK BALANCES carried forward	<u>58,284</u>	<u>12,295</u>	<u>70,579</u>	<u>59,755</u>

Approved by the Trustees on 21 November 2021 and signed on their behalf by

E Sakyibea

..... Trustee

## STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2021

	UNRESTRICTED FUND	RESTRICTED FUNDS	TOTAL 2021	TOTAL 2020
Monetary Assets – cash etc				
Bank - Community account	58,136	12,295	70,431	59,607
" - Business Premium	-	-	-	-
Petty cash	148	-	148	148
	<u>58,284</u>	<u>12,295</u>	<u>70,579</u>	<u>59,755</u>
	UNRESTRICTED FUND	RESTRICTED FUNDS	TOTAL 2021	TOTAL 2020
Other Monetary Assets				
Debtors	4,700	-	4,700	13,658
Prepayments	-	-	-	-
	<u>4,700</u>	<u>-</u>	<u>4,700</u>	<u>13,658</u>
Non-monetary Assets				
Musical instruments	1,250	-	1,250	1,500
Chairs	400	-	400	500
	<u>1,650</u>	<u>-</u>	<u>1,650</u>	<u>2,000</u>
Liabilities – all due within one year				
Accruals	914	-	914	1,102
	<u>914</u>	<u>-</u>	<u>914</u>	<u>1,102</u>

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**BIBLE STUDY NETWORK CHRISTIAN CENTRE**

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I report on the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 4 and 5 .

**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 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Act); and
- To 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such items. 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 my 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.



BRIAN HOSIER

Chartered Accountant

109 Derwent Road  
Palmers Green  
London N13 4QA

4 December 2021