

Report of the Trustees and  
Financial Statements for the Year Ended 31 January 2021  
for  
End Time Evangelism Ministries

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

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for the Year Ended 31 January 2021

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## End Time Evangelism Ministries

### Report of the Trustees for the Year Ended 31 January 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The main aim of the charity is the advancement of religious education to help and improve the community. We help and support people of all different ages and backgrounds. We have also been collecting for and working with other organisations in helping and supporting the poor and needy. The trustee's have been greatly encouraged by the support and take up of services offered in Sheffield and also in Nottingham where similar religious teachings continued throughout the year.

## **FUTURE PLANS**

We aim to continue advancing and offering religious teachings to other towns and cities in the United Kingdom. We also aim to hold conferences and conventions to increase public awareness of our services as well as continuing to help the poor and needy citizens of Zimbabwe and also extend this to other third world countries.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06040106 (England and Wales)

### **Registered Charity number**

1130097

### **Registered office**

Sterling House, 1C Tyler Way  
Wincobank  
Sheffield  
South Yorkshire  
S9 1DH

### **Trustees**

C Sithole (resigned 30.6.20)  
A Hochi  
S T Chikota  
K C Anga (appointed 10.6.20)

### **Independent Examiner**

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Approved by order of the board of trustees on 11 October 2021 and signed on its behalf by:

End Time Evangelism Ministries

Report of the Trustees  
for the Year Ended 31 January 2021

S T Chikota - Trustee

**Independent examiner's report to the trustees of End Time Evangelism Ministries ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Akhtar Hussain  
FFA FIPA  
A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

11 October 2021

End Time Evangelism Ministries

Statement of Financial Activities  
for the Year Ended 31 January 2021

	Notes	31.1.21 Unrestricted fund £	31.1.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,810	62,408
<b>EXPENDITURE ON</b>			
Raising funds		39,112	62,358
<b>Charitable activities</b>			
Sundry donations		400	-
Other		200	923
<b>Total</b>		39,712	63,281
<b>NET INCOME/(EXPENDITURE)</b>		2,098	(873)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		5,463	6,336
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,561	5,463

The notes form part of these financial statements

End Time Evangelism Ministries

Balance Sheet

31 January 2021

	Notes	31.1.21 Unrestricted fund £	31.1.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,136	1,336
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		13,954	14,466
<b>CREDITORS</b>			
Amounts falling due within one year	7	(7,529)	(10,339)
<b>NET CURRENT ASSETS</b>		<u>6,425</u>	<u>4,127</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,561</u>	<u>5,463</u>
<b>NET ASSETS</b>		<u>7,561</u>	<u>5,463</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>7,561</u>	<u>5,463</u>
<b>TOTAL FUNDS</b>		<u>7,561</u>	<u>5,463</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2021 and were signed on its behalf by:

S T Chikota - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.21	31.1.20
	£	£
Depreciation - owned assets	200	298
	<u>200</u>	<u>298</u>



**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.1.21	31.1.20
Staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	62,408
<b>EXPENDITURE ON</b>	
Raising funds	62,358
Other	923
<b>Total</b>	<u>63,281</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(873)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	6,336
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>5,463</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 February 2020 and 31 January 2021	6,051
<b>DEPRECIATION</b>	
At 1 February 2020	4,715
Charge for year	200
At 31 January 2021	4,915
<b>NET BOOK VALUE</b>	
At 31 January 2021	1,136
At 31 January 2020	1,336

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.21 £	31.1.20 £
Social security and other taxes	1,283	2,576
Other creditors	4,817	4,821
Net pay	90	2,002
Accrued expenses	1,339	940
	7,529	10,339

**8. MOVEMENT IN FUNDS**

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	5,463	2,098	7,561
<b>TOTAL FUNDS</b>	5,463	2,098	7,561

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,810	(39,712)	2,098
<b>TOTAL FUNDS</b>	41,810	(39,712)	2,098

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
<b>Unrestricted funds</b>			
General fund	6,336	(873)	5,463
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>6,336</u>	<u>(873)</u>	<u>5,463</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,408	(63,281)	(873)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,408</u>	<u>(63,281)</u>	<u>(873)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.19 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	6,336	1,225	7,561
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>6,336</u>	<u>1,225</u>	<u>7,561</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,218	(102,993)	1,225
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,218</u>	<u>(102,993)</u>	<u>1,225</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2021.

End Time Evangelism Ministries

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2021

	31.1.21 £	31.1.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	(1)	-
Tithes	41,811	48,485
Offerings	-	13,923
	<hr/>	<hr/>
	41,810	62,408
<b>Total incoming resources</b>	41,810	62,408
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	31,630	28,512
Pensions	762	660
Premises expenses	434	741
Insurance	151	151
Light and heat	-	1,236
Telephone	2,218	2,055
Postage and stationery	532	1,393
Sundries	43	-
Church and Pastor's accommodation expense	3,242	20,383
Travelling	100	2,390
Repairs & renewals	-	3,337
Sundry donations	-	1,500
	<hr/>	<hr/>
	39,112	62,358
<b>Other</b>		
Events	-	225
Depreciation of tangible fixed assets	200	298
	<hr/>	<hr/>
	200	523
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	400	400
	<hr/>	<hr/>
Total resources expended	39,712	63,281
<b>Net income/(expenditure)</b>	<hr/> <hr/> 2,098	<hr/> <hr/> (873)