

Report of the Trustees and
Financial Statements for the Year Ended 31 January 2022
for
End Time Evangelism Ministries

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

End Time Evangelism Ministries

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for the Year Ended 31 January 2022

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End Time Evangelism Ministries

Report of the Trustees for the Year Ended 31 January 2022

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 2022. 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

A Hochi
S T Chikota
K C Anga

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 27 October 2022 and signed on its behalf by:

End Time Evangelism Ministries

Report of the Trustees
for the Year Ended 31 January 2022

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 2022.

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

27 October 2022

End Time Evangelism Ministries

Statement of Financial Activities
for the Year Ended 31 January 2022

	Notes	31.1.22 Unrestricted fund £	31.1.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,002	52,827
EXPENDITURE ON			
Raising funds	2	47,355	49,154
Charitable activities			
Sundry donations		-	400
Sundry expenses		1,788	-
Other		170	200
Total		49,313	49,754
NET INCOME		6,689	3,073
RECONCILIATION OF FUNDS			
Total funds brought forward		8,536	5,463
TOTAL FUNDS CARRIED FORWARD		15,225	8,536

The notes form part of these financial statements

End Time Evangelism Ministries

Balance Sheet

31 January 2022

	Notes	31.1.22 Unrestricted fund £	31.1.21 Total funds £
FIXED ASSETS			
Tangible assets	7	2,685	1,136
CURRENT ASSETS			
Cash at bank and in hand		19,338	14,930
CREDITORS			
Amounts falling due within one year	8	(6,798)	(7,530)
NET CURRENT ASSETS		<u>12,540</u>	<u>7,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,225	8,536
NET ASSETS		<u>15,225</u>	<u>8,536</u>
FUNDS	9		
Unrestricted funds		<u>15,225</u>	<u>8,536</u>
TOTAL FUNDS		<u>15,225</u>	<u>8,536</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 27 October 2022 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. RAISING FUNDS

Raising donations and legacies

	31.1.22	31.1.21
	£	£
Staff costs	32,392	32,392
Premises expenses	-	434
Insurance	-	151
Telephone	1,100	2,218
Postage and stationery	84	532
Sundries	245	162
Church and Pastor's accommodation expense	10,833	11,301
Travelling	-	100
Repairs & renewals	314	-
Motor expenses	267	-
Sundry donations	2,000	-
Support costs	120	1,864
	<u>47,355</u>	<u>49,154</u>

3. NET INCOME/(EXPENDITURE)

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

	31.1.22	31.1.21
	£	£
Depreciation - owned assets	<u>171</u>	<u>200</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

5. STAFF COSTS

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

	31.1.22	31.1.21
Staff	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,827
EXPENDITURE ON	
Raising funds	49,154
Charitable activities	
Sundry donations	400
Other	200
Total	49,754
NET INCOME	3,073
RECONCILIATION OF FUNDS	
Total funds brought forward	5,463
TOTAL FUNDS CARRIED FORWARD	8,536

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 February 2021	6,051
Additions	1,720
At 31 January 2022	7,771
DEPRECIATION	
At 1 February 2021	4,915
Charge for year	171
At 31 January 2022	5,086
NET BOOK VALUE	
At 31 January 2022	2,685
At 31 January 2021	1,136

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22	31.1.21
	£	£
Social security and other taxes	1,502	1,283
Other creditors	4,662	4,817
Net pay	216	90
Accrued expenses	418	1,340
	<u>6,798</u>	<u>7,530</u>

9. MOVEMENT IN FUNDS

	At 1.2.21	Net movement in funds	At 31.1.22
	£	£	£
Unrestricted funds			
General fund	8,536	6,689	15,225
	<u>8,536</u>	<u>6,689</u>	<u>15,225</u>
TOTAL FUNDS	<u>8,536</u>	<u>6,689</u>	<u>15,225</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,002	(49,313)	6,689
	<u>56,002</u>	<u>(49,313)</u>	<u>6,689</u>
TOTAL FUNDS	<u>56,002</u>	<u>(49,313)</u>	<u>6,689</u>

Comparatives for movement in funds

	At 1.2.20	Net movement in funds	At 31.1.21
	£	£	£
Unrestricted funds			
General fund	5,463	3,073	8,536
	<u>5,463</u>	<u>3,073</u>	<u>8,536</u>
TOTAL FUNDS	<u>5,463</u>	<u>3,073</u>	<u>8,536</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,827	(49,754)	3,073
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,827</u>	<u>(49,754)</u>	<u>3,073</u>

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

	At 1.2.20 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	5,463	9,762	15,225
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,463</u>	<u>9,762</u>	<u>15,225</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 £
Unrestricted funds			
General fund	108,829	(99,067)	9,762
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>108,829</u>	<u>(99,067)</u>	<u>9,762</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

End Time Evangelism Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 January 2022

	31.1.22 £	31.1.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes	46,192	42,265
Offerings	9,810	10,562
	<hr/>	<hr/>
	56,002	52,827
	<hr/>	<hr/>
Total incoming resources	56,002	52,827
 EXPENDITURE		
Raising donations and legacies		
Wages	31,630	31,630
Pensions	762	762
Premises expenses	-	434
Insurance	-	151
Telephone	1,100	2,218
Postage and stationery	84	532
Sundries	245	162
Church and Pastor's accommodation expense	10,833	11,301
Travelling	-	100
Repairs & renewals	314	-
Motor expenses	267	-
Sundry donations	2,000	-
	<hr/>	<hr/>
	47,235	47,290
 Charitable activities		
Rates and water	752	-
Light and heat	595	-
	<hr/>	<hr/>
	1,347	-
 Other		
Depreciation of tangible fixed assets	170	200
 Support costs		
Finance		
Bank charges	41	-
 Other		
Rates and water	-	388
Light and heat	-	1,476
	<hr/>	<hr/>
	-	1,864

This page does not form part of the statutory financial statements

End Time Evangelism Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 January 2022

	31.1.22 £	31.1.21 £
Other		
Governance costs		
Accountancy and legal fees	520	400
Total resources expended	49,313	49,754
Net income	6,689	3,073

This page does not form part of the statutory financial statements