

Registered Charity Number 1138592

**ELIM TAMIL MINISTRIES
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**



elpizoaccountancy.co.uk

ELIM TAMIL MINISTRIES
Reports and accounts

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	11
Notes to the accounts	12

ELIM TAMIL MINISTRIES

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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 2015).

Purpose and Activities of the Charity

Elim Tamil Ministries (hereafter can also be referred as ETM) is a growing Tamil Pentecostal Movement in the United Kingdom. Having years of ministry experience in India and leaving his highly paid bank job, Rev. Daniel Stanley arrived in September of 2009, carrying a great burden and vision for the Tamil community people in the UK. Rev. Daniel Stanley's call is to preach the gospel of the grace of God (Acts 20:24), and the glorious gospel of the blessed God (1 Timothy 1:11) to the Tamil community in the UK and around the world through church ministries, teaching resources, television ministries, youth ministries, children's ministries, women's ministries, missions, outreach ministries, cell group ministries, and many more., ***"We believe salvation is by grace through faith alone, so that God alone gets the glory."***

With good Bible-teaching churches are already in England, Rev. Daniel Stanley and his team turned their attention to those who didn't have a place to worship, people who don't yet know God, and to those who are seeking for hope. Our church fellowships are the place where the hurting, the depressed, the confused can find love, acceptance, care, help, hope, healing, peace, fellowship, forgiveness, encouragement, and more.

God greatly magnified His name by blessing and touching the hearts of His people and changing their lives for eternity through our ministries. So, it was that on 21 st March 2010 the Elim Tamil Ministries (formerly known as Daniel Stanley Ministries and New Anointing Ministries) was established in Liverpool (Northwest of England) by its founder Rev. Daniel Stanley.

Objectives and Activities

Objectives

To advance the Christian faith for the public benefit in accordance with the statement of our beliefs and such other charitable purposes that further the work of the church and related ministries

Activities

The main activities of the ETM are:

- The provision of regular public worship that is open to all
- The provision of pastoral works including the visiting of the sick, the elderly and bereaved
- The teaching of the Christian faith through church sermons, home groups, and also through the various promotional events organised by Elim Tamil Ministries like public crusades and meetings, television programmes, children's ministries, youth

ELIM TAMIL MINISTRIES

The report of the Trustees for the year ended 31 March 2022

ministries, women's ministries, outreach programmes, and gospel meetings, missionary works etc.,

Our weekly Sunday services are characterised by lively, spirit-filled worship with inspiring and revival biblical teachings. We are determined to make some radical changes in the community by helping its members to find God and right purpose in life. By doing this we are looking to make a significant impact in the community and the lives of the people.

Vision and Mission

Vision

Our Tamil Pentecostal Assemblies are family-oriented fellowships including a wide mix of ages, cultures and backgrounds. It is our dream of welcoming 5000 members into the fellowship of our church's family-loving, laughing and living harmony together. Our weekly Sunday services are spirit filled worships in where the hurting, the depressed, the frustrated and the confused can find love, acceptance, help, hope, forgiveness, guidance, encouragement and more.

Mission

This body of believers exists for the purpose of making disciples, assimilating them into the church through baptism, and teaching them to put into practice the teachings of the Bible (Matthew 28:19-20). We are to be committed to this mission in our community and World until our Lord returns (Acts 1:6-8)

The church accomplishes this mission as each believer is committed to serving in the church (Ephesians 4:11-16), living godly in the world (Titus 2:11-12), and sharing Christ with unbelievers (II Corinthians 4:1-6) In order to accomplish this purpose, we shall endeavour to provide:

- Regular Biblical teaching and preaching that is relevant to like for adults, youth and children. Special teaching and training for all new members to help assimilate them into the church's stated purpose.
- Quality Biblical counselling through the professional staff and trained lay counsellors.
- "Discipling relationships" for training church leadership in any member who desires individual assistance in personal growth.
- Ministry opportunities and appropriate training for all members so that they may serve in unique ways.
- Teaching and training for all members to assist them in sharing their faith with unbelievers.
- New ministries that promote the development of believers in Christlikeness and the evangelising of our community and world.
- In addition, this institution shall endeavour to provide support for other institutions and person, such as missionaries, mission churches, and Christian organisations that are sound in doctrine and endeavouring to pursue the same goals.

The Elim Tamil Ministers will be functioning and operating under the following names.

- Elim Tamil Ministries
- Elim Tamil Church
- Elim Tamil TV

ELIM TAMIL MINISTRIES

The report of the Trustees for the year ended 31 March 2022

- Bible Camp
- Elim Tamil Church, India
- Elim Tamil Network Churches

Achievements and performances

The Elim Tamil Ministries was established on the 21st of March 2010 and since then, God has performed so many miracles in people's lives by helping them find a New Life and New Identity in Christ Jesus.

Our first church was planted in the city of Liverpool on 21st March 2010, which is incorporated with Elim Pentecostal Church of Great Britain and functioning in the name of Elim Tamil Church, Liverpool at Broad Green Road, Liverpool. We have, however, closed our church fellowship in Liverpool permanently due to the recent pandemic.

Our second church was planted in the city of London on 19th May 2013 which is also incorporated with Elim Pentecostal Church of Great Britain and is operated under the name Elim Tamil Church, London in Manor Park, London.

Furthermore, we have planted 3 international missions / Elim Tamil Network churches in India and Norway. The respective branch pastors will lead these churches.

Our church fellowship provides a place of worship, fellowship, and life to people from the local area and beyond, representing people of varying ages, cultures, and backgrounds. Ultimately, our goal is to be founded on the truths of the Bible, to have a God-centered purpose, and to equip people to live their lives in Christ. This enables us to be effective both inside and outside of the church, by meeting the needs of the community and spreading the gospel message.

Our Fire Camp Conferences in Newtown, Wales from 2011 to 2019 brought many blessings to many people. We are looking forward to making significant changes in the lives of many Christians in the UK by continuing to lead meetings, conferences, and crusades and advancing Christian faith. Due to a recent pandemic, we haven't been able to conduct our Fire Camp conference since 2020. However, we are planning to restart this conference soon again under the new name, Bible Camp.

Elim Tamil TV

We launched our television ministry in June 2019. The Elim Tamil TV is a Tamil Christian IPTV broadcasting from London. We believe that God has called us to preach the gospel of God's grace to all nations through this ministry. The ministry that we received from our Lord Jesus Christ; is to testify to the gospel of the grace of God. Acts 20:24

Financial Review

Policies on reserves

The charity is currently operating with negative reserves.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its short term obligations I respect of each fund. The trustees are formulating a plan to return the charity to positive reserves

ELIM TAMIL MINISTRIES

The report of the Trustees for the year ended 31 March 2022

Transactions and Financial position

The Statement of Financial Activities shows net outgoing resources for the year of a revenue nature of (£17,338) (2021: net incoming £2,090).

The total negative reserves at the yearend stand at (£12,022) and there were no free liquid reserves at the yearend of.

Plans for future periods.

New Church Planting Projects

As an organisation we are mainly focusing to expand our ministry territories through planting new churches or fellowships inside and outside of the UK. With our current 2025 project, we are planning to expand our ministry territories by planting and affiliating 25 churches and fellowships across the world. Presently, we financially support a few International Missions and Pastors who are associated with us.

Organisational Structure and Management

The Elim Tamil Ministries is a Religious Charity Organisation registered with Charity Commission in England and Wales and governed by the local Board of Trustees. Our Trustees will play various roles such as Spiritual Head, Treasurer, Administrator, Deacon/Elder etc., However, the overall authority and headship rests with Rev. Dr. Daniel Stanley the Founder and Senior Pastor of this growing Tamil Pentecostal Movement.

Name, registered office and constitution of the charity

Date of formation : 21 March 2010 and as Registered Charity 17 October 2010
The Principal Office : 140 Hookfield, Harlow, Essex CM18 6QL
Charity Registration Number : 1138592
Telephone Number : 01279832034

Reference and administrative details

Trustees and officers serving during the year end were as follows:

Treasurer Head

Mrs. Ramadevi Kaithavallapil
71 Hertford Road, Bootle
Liverpool, Merseyside
L20 7DH

Trustees

Rev. Dr. Daniel Stanley
Mrs. Kaithavallapil Ramadevi

Spiritual Head/Administration

Rev. Dr Daniel Stanley
140 Hookfield, Harlow, Essex, CM18 6QL

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

The methods adopted for the recruitment and appointment of new trustees.

The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

Lloyds Bank.
No.2, Longmoore Lane, Aintree, Liverpool, L9 0EQ

ELIM TAMIL MINISTRIES

The report of the Trustees for the year ended 31 March 2022

Barclays Bank PLC,
164, Allerton Road, Liverpool, L18 2DH

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington
Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 business.

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 24 January 2023

Rev Daniel Stanley
Trustee

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statement of the charitable company on page 9 to 16 for the year ended 31 March 2022.

Respective responsibilities of the 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 Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 24 January 2023

ELIM TAMIL MINISTRIES
Statement of Financial Activities
For the year ended 31 March 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Gifts & offerings	2	25,546	-	25,546	43,715
Grants received		11,630	-	11,630	19,129
Total income		37,176	-	37,176	62,844
Expenditure					
Expenditure on church activities	3	52,936	-	52,936	59,346
Governance costs		1,578	-	1,578	1,408
Total expenditure		54,514	-	54,514	60,754
Net income/(expenditure) for the year		(17,338)	-	(17,338)	2,090
Reconciliation of funds:					
Total funds brought forward		5,316	-	5,316	3,226
Total funds carried forward		(12,022)	-	(12,022)	5,316

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operations

The notes on page 12 to 16 form an integral part of these accounts

ELIM TAMIL MINISTRIES**Statement of Financial Activities for the year ended 31 March 2022****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income				
Gifts & offerings	2	43,715	-	43,715
Grants received		<u>19,129</u>	-	<u>19,129</u>
Total income		<u>62,844</u>	-	<u>62,844</u>
Expenditure				
Expenditure on church activities	3	59,346	-	59,346
Governance costs		<u>1,408</u>	-	<u>1,408</u>
Total expenditure		<u>60,754</u>	-	<u>60,754</u>
Net income/(expenditure) for the year		<u>2,090</u>	-	<u>2,090</u>
Net movement in funds		2,090	-	2,090
Reconciliation of funds:				
Total funds brought forward		<u>3,226</u>	-	<u>3,226</u>
Total funds carried forward		<u>5,316</u>	-	<u>5,316</u>

All activities derive from continuing operations.

The notes on page 12 to 16 form an integral part of these accounts

ELIM TAMIL MINISTRIES
Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £
The Assets and liabilities of the charity			
Current Assets			
Debtors	7	380	380
Cash at the bank and in hand		<u>12,119</u>	<u>34,231</u>
Total current assets		12,499	34,611
Creditors: -			
Amount due within one year	8	<u>(1,021)</u>	<u>(5,795)</u>
Net current assets		11,478	28,816
Net assets		11,478	28,816
Creditors: -			
Amount due after more than a year	9	<u>(23,500)</u>	<u>(23,500)</u>
Total net assets		<u>(12,022)</u>	<u>5,316</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds		<u>(12,022)</u>	<u>5,316</u>
Total charity funds		<u>(12,022)</u>	<u>5,316</u>

Mrs. Kaithavallapil Ramadevi – Trustee
Approved by the board of Trustees on 24 January 2023

The notes on page 12 to 16 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) 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 financial statements 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

ELIM TAMIL MINISTRIES**Notes to the Accounts for the year ended 31 March 2022****2 Income from donations and legacies**

	2022	2021
	£	£
Donations		
Gifts from individuals	24,826	30,815
HMRC Gift aid	-	12,300
Donated bookkeeping services	720	600
	<u>25,546</u>	<u>43,715</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Grants received were from the government funded Job Retention Scheme (furlough payments).

3 Analysis of expenditure on church activities

	2022	2021
	£	£
Wages and salaries	20,430	41,561
Travel and motor expenses	19,641	9,286
Premises costs	3,902	1,667
Insurance	1,202	1,100
Gifts and grants	2,060	1,651
Media ministry	962	899
Legal, professional fees	-	436
General office expenses	4,739	2,747
Total	<u>52,936</u>	<u>59,346</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	4,739	-	4,739	Pro rata to staff full-time equivalents
Independent Examiner	-	1,578	1,578	Governance
Total	<u>4,739</u>	<u>1,578</u>	<u>6,317</u>	

ELIM TAMIL MINISTRIES**Notes to the Accounts for the year ended 31 March 2022****5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2022	2021
	£	£
Salaries and wages	<u>20,430</u>	<u>41,561</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

There were no related party transactions requiring disclosure in these accounts.

6 Staff Numbers

The average monthly head count was 2 staff (2021: 1 staff).

7 Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>380</u>	<u>380</u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenses	858	808
PAYE and NI	<u>163</u>	<u>4,987</u>
	<u>1,021</u>	<u>5,795</u>

9 Creditors: Amounts falling due after one year

	2022	2021
	£	£
Bank bounce back loan	<u>23,500</u>	<u>23,500</u>
	<u>23,500</u>	<u>23,500</u>

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Analysis of charitable funds
Analysis of movements in unrestricted funds

The movement in the fund of the charity, which consist of one unrestricted revenue fund, are shown in the statement of financial activities.

All the net assets of the charity as shown in the balance sheet relate to the one unrestricted revenue fund.