

**ELIM TAMIL MINISTRIES
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Elim Tamil Ministries Contents

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Elim Tamil Ministries

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and 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.

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 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.

Significant Activities

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.

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

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

**Elim Tamil Ministries
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Main Achievements

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.

Reference and Administrative Details

Trustees

Daniel Stanley - Chair (appointed 18/06/2024)
Thennavarasan Dakshinamurthy (appointed 18/06/2024)
Ramadevi Kaithavallapil (appointed 18/06/2024)

Charity Number

1138592

Principal Address

140 Hookfield
Harlow
CM18 6QL

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Elim Tamil Ministries
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Daniel Stanley

Trustee

28th January 2026

Elim Tamil Ministries
Independent Examiner's Report to the Trustees of Elim Tamil Ministries
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Elim Tamil Ministries (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Matthew Brown
28th January 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Elim Tamil Ministries
Statement of Financial Activities
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	99,444	69,016
EXPENDITURE ON:			
Charitable activities:	5		
Charitable activity		(94,067)	(68,993)
NET INCOME		5,377	23
NET MOVEMENT IN FUNDS		5,377	23
RECONCILIATION OF FUNDS:			
Total funds brought forward		(10,069)	(10,092)
TOTAL FUNDS CARRIED FORWARD	14	(4,692)	(10,069)

The notes on pages 7 to 10 form part of these financial statements.

Elim Tamil Ministries
Statement of Financial Position
As At 31 March 2025

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
CURRENT ASSETS			
Debtors	10	-	1,255
Cash at bank and in hand		12,376	4,807
		<u>12,376</u>	<u>6,062</u>
Creditors: Amounts Falling Due Within One Year	11	<u>(12,368)</u>	<u>(6,731)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>8</u>	<u>(669)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8</u>	<u>(669)</u>
Creditors: Amounts Falling Due After More Than One Year	12	<u>(4,700)</u>	<u>(9,400)</u>
NET LIABILITIES		<u>(4,692)</u>	<u>(10,069)</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>(4,692)</u>	<u>(10,069)</u>
TOTAL FUNDS	14	<u>(4,692)</u>	<u>(10,069)</u>

On behalf of the board

Daniel Stanley

Trustee

28th January 2026

The notes on pages 7 to 10 form part of these financial statements.

Elim Tamil Ministries
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Elim Tamil Ministries is an unincorporated charity registered with the Charity Commission, registered charity number 1138592. The principal address is 140 Hookfield, Harlow, CM18 6QL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	89,659	58,338
Gift aid	9,785	10,678
	<u>99,444</u>	<u>69,016</u>

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Bad debts	-	280
	<u>-</u>	<u>280</u>

Elim Tamil Ministries
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Charitable activity	73,024	21,043	94,067
	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Charitable activity	47,710	21,283	68,993

6. Support Costs

	2025
	Charitable activity
	£
Premises expenses	11,423
General administration	8,353
Interest payable	301
Governance costs	966
	21,043
	2024
	Charitable activity
	£
Premises expenses	11,742
General administration	6,854
Interest payable	947
Governance costs	1,740
	21,283

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	966	1,740

Elim Tamil Ministries
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	64,417	27,595

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 3 (2024: 2)

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	1,255

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	4,700	4,700
Other creditors	5,196	1,101
Taxation and social security	1,542	-
Accruals and deferred income	930	930
	12,368	6,731

12. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	4,700	9,400

13. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	4,700	4,700
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	4,700	9,400

Elim Tamil Ministries
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(10,069)	99,444	(94,067)	(4,692)
Total funds	(10,069)	99,444	(94,067)	(4,692)
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(10,092)	69,016	(68,993)	(10,069)
Total funds	(10,092)	69,016	(68,993)	(10,069)

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Elim Tamil Ministries
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	89,659	58,338
Gift aid	9,785	10,678
	<u>99,444</u>	<u>69,016</u>
	99,444	69,016
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Wages and salaries	(64,417)	(27,595)
Travel and subsistence expenses	(8,607)	(20,115)
Rent	(11,423)	(11,742)
Insurance	(260)	(1,356)
Charitable donations	(1,955)	(2,262)
Bad debts written off	-	(280)
Sundry expenses	(6,138)	(2,956)
Bank interest payable	(301)	(947)
Independent examiner's fees	(966)	(1,740)
	<u>(94,067)</u>	<u>(68,993)</u>
	(94,067)	(68,993)
NET INCOME	<u><u>5,377</u></u>	<u><u>23</u></u>