

EMPOWERED COMMITTED CHRISTIAN MINISTERIES

**ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2022**

Registered Charity Number 1150253

EMPOWERED COMMITTED CHRISTIAN MINISTRIES
FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2022

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EMPOWERED COMMITTED CHRISTIAN MINISTRIES

OFFICERS AND PROFESSIONAL ADVISERS

The Board of Trustees

W. J. Beah (Chairman)
M. C. Lhotel-Nzelu
D. Page
M. Essiet

Registered Office

13 Gifford Avenue
Manchester
M9 6JH

Independent Examiner

Edwige Fomo CGMA
EFK & CO Consulting Ltd
132-134 Great Ancoats
Manchester
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M4 6DE

Banker

Natwest Bank Plc
60 Portland Street
Manchester
M1 4QT

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDING 31 DECEMBER 2022

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 to 13 and comply with the Charity's Trust Deed and applicable law.

These financial statements comply with the Charities Act 2011, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102) and the Charities Act 2011).

OBJECTIVES AND ACTIVITIES

The objectives of ECCM are for the benefit of the public.

It exists to:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit
2. To relieve health and financial hardship and to promote and preserve sound body and soul by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the united kingdom or the world as the trustees from time to time may think fit
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

ECCM Statement of Faith

We believe in God, the Father almighty, creator of heaven and earth. We believe in Jesus Christ, His only Son, our Lord. He was conceived by the power of the Holy Spirit and was born of the virgin Mary. We believe He suffered under Pontius Pilate, was crucified, died, and was buried for our sins. We believe He descended to hell and rose again on the third day. We believe He ascended into heaven and is seated at the right hand of the Father where He will come again to judge the living and the dead. We believe in the Holy Spirit and the Holy Church of God with the communion of the saints, the forgiveness of sins, the resurrection of the body, and the life everlasting. Amen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ECCM is a charitable Trust constituted by a Trust Deed. The charity is governed by the Trustees listed on page 2.

New Trustees are appointed by the existing Board of Trustees based on their expertise and involvement in furthering the mission and vision of the charity.

The Board of Trustees has a variety of experience including Christian ministry, legal and commercial business skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds provided in a variety of forms, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets quarterly to oversee the vision and strategies of the charity.

With the growth of activities of the Trust, an ever-increasing level of expertise is required on a day-to-day basis and an established management team is in place that is capable of running the affairs of the Charity. The trustees listed on page 2, are in charge of the day-to-day management matters and are accountable to the trustees. They are not paid by the charity. This is reviewed annually and might change in accordance with average earnings and the charity's funds available.

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDING 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

The Trustees remain committed to advancing the Christian faith.

Trustee Induction and Training

There are no specific policies and procedures for the induction/training of trustees. However, they are inducted according to individual requirements.

A copy of the Charity's Trust Deed is supplied, along with the charity's policies and procedures and copies of recent board meeting minutes and accounts. Individual Trustees' roles/responsibilities are negotiated with all the trustees so that their roles complement each other. The Trustees make strategic decisions based on the financial position of the church.

PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity in the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

ACHIEVEMENTS AND PERFORMANCE

The year 2022 was a year of continued growth for Empowered Committed Christian Ministries (ECCM). ECCM was predominantly focused on stability and ensuring continuous improvement in all aspects of its operations which included its charitable activities, youth empowerment, and strong community engagement.

To this end, planned activities were conducted to support the achievement of the operational goals. These were:

1. Support for deprived communities in Africa
2. Youth Conference
3. Married and Single Conference
4. Church Leadership Symposium

ECCM's defacto activities were maintained as is. These were:

1. Weekly prayers
2. Sunday service
3. Counselling

ECCM engaged in various community support activities in delivering relief items and rendering services to vulnerable church members and the community at large. These were:

1. Distribution of food parcels
2. Support prayers

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDING 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (Continued)

Staff and volunteers

During this year the charity paid for the services of some people, such as mechanics for Vans repairs, Accountant for the bookkeeping and gift aid processing. All other areas of the church/charity are essentially filled by volunteers without whom the charity could not function.

FINANCIAL REVIEW

The Trustees have prepared the accounting policies for Empowered Committed Christian Ministries in accordance with the requirements of the SORP and of best accounting practice.

Review of the year

The Trustees are pleased to report a period of strong financial growth. The baseline income has gone up to £46,100 (2021: £37,254). The costs went down to £21,312 (2021: £23,418) and were contained within budget due to strong financial management and good cost control.

Income and Expenditure

ECCM relies on voluntary income as its principal source of funding. Total donation and legacies, including Gift Aid, amounted to £46,100 (2021: £37,254)

Tithes received from church members amounted to £13,195 (2021: £10,980) which constitutes 29% (2021: 29%) of all voluntary income; Offerings & Pledge donations (including Gift Aid) totalled £30,504 (2021: £24,117) which accounts for an extra 66% (2021: 65%) of voluntary income; £2,400 funding in this year for Thanksgiving is (2021: £2,137) represents 5% (2021: 6%) of voluntary income.

The costs of raising funds amounted to £1,705 (2021: £1,639), and the costs of fund generating activities were £1,171 (2021: £1,492).

Governance

The £500 (2021: £500) 'governance' costs include the costs associated with independent examination of the accounts.

Surplus

The total incoming resources exceeded the resources expended in the period by £24,788 (2021: £13,836) and this is held as unrestricted funds.

Balance Sheet

The Balance Sheet as at 31st December 2022 was strong ensuring that the charity has the assets required to deliver its commitments to the community.

Included in Fixed assets are Motor Vehicles and PA systems valued £8,126 (2021: £11,760).

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDING 31 DECEMBER 2022

FINANCIAL REVIEW (Continued)

Reserves policy

The Trustees have adopted a reserves policy which they consider appropriate, to ensure the continuing ability of ECCM meet its objectives and obligations. The policy also seeks to maintain an acceptable ratio between the free reserves and the level of unrestricted cash expenditure.

'Free reserves' are represented by the unrestricted funds less the tangible fixed assets. 'Unrestricted cash expenditure' represents the operating costs for the year less the charge for depreciation.

The Charity does not intend to accumulate significant reserves but depends upon the ongoing support of its donors to meet future costs. In order to be prudent the charity aims to reserve 2 Years of operational costs at any one time; this would cover the charity in the event of unforeseen expenditure.

Risk policy

The Trustees conduct an on-going review of major risks as part of its regular monitoring and reporting. Internal risks are minimised by the implementation of procedures in regard to good practice child protection policies, fire safety and health and safety inspections where the Charity's activities operate. Financial risks are minimised by the implementation of procedures for the authorisation of all transactions on a regular basis.

PLANS FOR FUTURE PERIODS

We aim to build on our good work and achievements of the previous year. In 2023, we aim to consolidate our efforts to foster our presence in our immediate community.

Looking ahead

In 2023 plans to continue its strong focus on the below areas:

Extend our charitable activities to local care needs and facilities by donating to such establishments as deemed feasible by the trustees and church leadership.

We seek to move into our permanent premises to give us the space we need to grow exponentially.

We seek to perform the following events for the year 2023:

- Women conference

- Men conference

- Leadership ConferenceMarriage Conference

- Improve our online presence through social networks and website

REPORT OF THE TRUSTEES YEAR ENDING 31 DECEMBER 2022

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECCM YEAR ENDING 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 18

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE 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 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. 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 the statement below

INDEPENDENT EXAMINER'S STATEMENT

I confirm that I am qualified to undertake the examination because I am a member of ACIE. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Edwige Fomo CGMA
Independent Examiner
EFK & CO Consulting Ltd
132-134 Great Ancoats
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England
M4 6DE

Date : 16th June 2023

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) YEAR ENDING 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Donations and legacies	2a	46,100	0	46,100	37,254
Other Trading income	2b	0	0	0	0
TOTAL INCOMING RESOURCES		46,100	0	46,100	37,254
RESOURCES EXPENDED					
Charitable Activities	3	20,812	0	20,812	22,918
Governance Costs	3	500	0	500	500
TOTAL RESOURCES EXPENDED		21,312	0	21,312	23,418
NET(OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		24,788	0	24,788	13,836
TRANSFERS					
Gross Transfer between Funds		0	0	0	0
NET MOVEMENT IN FUNDS		24,788	0	24,788	13,836
Total Funds Brought Forward		95,559	0	95,559	81,723
TOTAL FUNDS CARRIED FORWARD		120,347	0	120,347	95,559

The charity has no recognised gains or losses other than the results for the year as set out above.

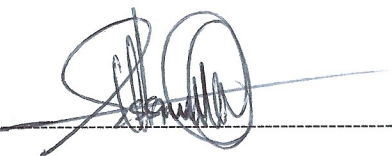
EMPOWERED COMMITTED CHRISTIAN MINISTRIES

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Note	ECCM 2022 £	ECCM 2021 £
FIXED ASSETS			
Tangible fixed assets	9	8,126	11,761
		<u>8,126</u>	<u>11,761</u>
CURRENT ASSETS			
Debtors	10	9,190	8,040
Cash at bank and in hand	11	113,115	88,633
		<u>122,305</u>	<u>96,673</u>
CREDITORS: Amounts falling due within one year	12	500	500
		<u>121,805</u>	<u>96,173</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		129,931	107,934
CREDITORS: Amounts falling due after more than one year	13	9,584	12,375
		<u>120,347</u>	<u>95,559</u>
NET ASSETS			
FUNDS OF THE CHARITY			
Restricted Income Funds	14a	0	0
Unrestricted Income Funds	14b	120,347	95,559
		<u>120,347</u>	<u>95,559</u>

These financial statements were approved by the trustees on 15th June 2023 and signed on their behalf by:

----- **W. J. Beah** Trustee

----- **M. Essiet** Trustee

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

CASH FLOWS STATEMENT YEAR ENDING 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash spent	24,788	13,836
Adjustments to cash from non-cash items		
Depreciation	3,634	3,357
	<u>28,422</u>	<u>17,193</u>
Working capital adjustments		
Decrease/(increase) in stocks	0	0
Decrease/(increase) in debtors	(1,150)	75
Increase/(Decrease) in creditors	0	(250)
	<u>27,272</u>	<u>17,018</u>
Net cash flows from operating activities		
Cash flows from investing activities		
Interest received from savings	0	0
Purchase of tangible fixed Assets	0	(8,314)
Net cash flows from investing activities	<u>0</u>	<u>(8,314)</u>
Cash flows from financing activities		
Addition of Loan during the period	(2,790)	12,375
Net cash flows from financing activities	<u>(2,790)</u>	<u>12,375</u>
Net (decrease)/increase in cash and cash equivalents	24,482	21,079
Cash and cash equivalents at 1 January	<u>88,633</u>	<u>67,554</u>
Cash and cash equivalents at 31 December	<u>113,115</u>	<u>88,633</u>

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Incoming Resources

Donations & Legacies

Donations and gifts are generally only recognised when received by or on behalf of the charity. In exceptional cases where an amount is significant, gifts are recognised as income when the charity is notified of a commitment to make a donation and the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Income tax

Income tax recoverable on gift aid donations is recognised on a receivable basis.

Grants

Grants to the charity are accounted for as soon as charity is notified of its legal entitlement and the amount due.

Income from charitable activities

All income from events and activities is recognised when due.

Income from fund generating activities

Income raised by special fund raising events, and trading activities are accounted for in the period in which the charity is entitled to receipt.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Direct Charitable Expenditure

Directly attributable expenditure has been allocated to the appropriate fund. Where costs have been shared the expenditure has been allocated to funds on the basis of their estimated consumption of expenses.

Governance

These costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds and in charitable activities. This includes such items as Independent examination, legal advice for trustees and costs associated with constitutional and statutory requirements, including trustee's meetings.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or if gifted, at the value to the charity on receipt.

Depreciation is calculated on the costs or valuation of the assets at the rate of 25% (2021: 25%) using the straight line method.

EMPOWERED COMMITTED CHRISTIAN MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2022

1.ACCOUNTING POLICIES (Continued)

Current Assets

Amounts owing to the charity at 31 December 2022 in respect of income are shown as debtors less provision for amounts that may prove uncollectable.

Funds

Funds held by the charity are either:

Unrestricted general funds

These are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that 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.

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 DECEMBER 2022

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2a Donations and legacies				
Offerings & Pledge donations	19,684	0	19,684	19,787
Thanksgiving	2,400	0	2,400	2,137
Tithes received	13,195	0	13,195	10,980
Tax Refund	10,821	0	10,821	4,350
	<u>46,100</u>	<u>0</u>	<u>46,100</u>	<u>37,254</u>
2b Other Trading Income				
Trading Sales	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES	<u>46,100</u>	<u>0</u>	<u>46,100</u>	<u>37,254</u>

Many volunteers give freely of their time in the service of our Lord for the charity, the value of which is unquantifiable.

3.COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
	21,312	0	21,312	23,418
Costs of Direct Charitable Activities	<u>21,312</u>	<u>0</u>	<u>21,312</u>	<u>23,418</u>

4.COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly	Support Costs £	Total 2022 £	Total 2021 £
Costs of Generating Voluntary income	588	1,117	1,705	1,639
Costs of Fund Generating Activities	514	977	1,492	1,171
Costs of Charitable Activities	<u>6,247</u>	<u>11,869</u>	<u>18,116</u>	<u>20,608</u>
	<u>7,349</u>	<u>13,963</u>	<u>21,312</u>	<u>23,418</u>

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 DECEMBER 2022

5.COSTS OF CHARITABLE ACTIVITIES BY HEADINGS

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Premises costs	2,414	0	2,414	1,282
Audit & Accountancy fees	500	0	500	500
Administration and insurance costs	1,415	0	1,415	2,697
Events Costs	245	0	245	2,990
Depreciation Costs	3,634	0	3,634	3,357
Rent Costs	8,400	0	8,400	8,400
Pastor Allowance	2,900	0	2,900	0
Tithes paid out	520	0	520	1,220
Vehicles costs	298	0	298	451
Subcontractors	987	0	987	2,522
	<u>21,312</u>	<u>0</u>	<u>21,312</u>	<u>23,418</u>

6.GOVERNANCE

	Unrestricted	Total	Total
	Funds	2022	2021
	£	£	£
Independent examiner's fee	<u>500</u>	<u>500</u>	<u>500</u>
	<u>500</u>	<u>500</u>	<u>500</u>

7.NET OUTGOING RESOURCES FOR THE YEAR

	Total	Total
	2022	2021
	£	£
This is stated after charging		
Independent examiner's fee	500	500
Depreciation of owned assets	3,634	3,357

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 DECEMBER 2022

8. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2022: £nil) neither were they reimbursed expenses during the year (2021: £nil). The key management personnel of the Trust, comprise the trustees, and senior management team. The total employee benefits of the senior management personnel of the Trust were £nil (2021: £nil).

9. FIXED ASSETS

		2022	Total
		£	£
Cost	at 1 December 2022	18,170	18,170
	Additions	0	0
	Disposals	0	0
	at 31 December 2022	<u>18,170</u>	<u>18,170</u>
Depreciation	at 1 December 2022	6,410	6,410
	Charge for year	3,634	3,634
	Disposals	0	0
	at 31 December 2022	<u>10,044</u>	<u>10,044</u>
Net Book Value	at 31 December 2022	<u>8,126</u>	<u>8,126</u>
	at 31 December 2021	<u>11,761</u>	<u>11,761</u>

10. DEBTORS

	2022	2021
	£	£
Accrued income	5,950	5,000
Other Debtors	3,240	3,040
	<u>9,190</u>	<u>8,040</u>

11. CASH AT BANK & IN HAND

	2022	2021
	£	£
Current Account	113,115	88,633
	<u>113,115</u>	<u>88,633</u>

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 DECEMBER 2022

12. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	500	500
	<u>500</u>	<u>500</u>

The bank loan and other loans, Credit Cards & Overdrafts are secured by a fixed and floating charge over all the assets of the charity.

13. CREDITORS: Amounts falling due After one year

	2022	2021
	£	£
Bank loans	9,584	12,375
	<u>9,584</u>	<u>12,375</u>

14. RELATED PARTY TRANSACTIONS

During the year, the trust paid a total of £2,900 to pastor J Beah as allowance (2021: £nil)

15. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 31-Dec-21	Movement in Resources		Transfers Between Funds	Balance at 31-Dec-22
	£	Incoming £	Outgoing £	£	£
14a. Restricted Funds					
National Lottery Grant	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14b. Unrestricted Funds					
General Fund	95,559	46,100	(21,312)	0	120,347
Designated Fund	0	0	0	0	0
	<u>95,559</u>	<u>46,100</u>	<u>(21,312)</u>	<u>0</u>	<u>120,347</u>

16. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets £	Net Current Assets / (Liabilities) £	Creditors Due after One Year £	TOTAL £
Restricted Funds	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Funds	8,126	112,221	0	120,347
	<u>8,126</u>	<u>112,221</u>	<u>0</u>	<u>120,347</u>

EMPOWERED COMMITTED CHRISTIAN MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2022

17. OPERATING LEASE COMMITMENTS

	Lands and Building
	£
Lease which expires	
within one year	8,400
	<u>8,400</u>

18. CONTINGENCIES

The Trustees have confirmed that there were no contingent liabilities which should be disclosed on 31 December 2022.

19. GOING CONCERN

The Trustees consider that there are no material uncertainties about the Trust’s ability to continue as a going concern.

