

CHRIST LIQUID FIRE MINISTRY

England & Wales · Charity number 1152000

Details

Other names CLFM

Status Registered

Legal form Charitable company

Company number [07540480](#)

Registered 2013-05-13

Register [View on the Charity Commission register](#)

Contact

Address 4th Floor
Silverstream House
45 Fitzroy Street
Fitzrovia
London
W1T 6EB

Phone 02085917545

Email Christliquidfireministry.info@gmail.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS AND THE RELIEF OF SICKNESS AND THE PROMOTION OF GOOD HEALTH IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF COUNSELLING IN SUCH WAYS AND IN SUCH PARTS OF THE UK OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK APPROPRIATE.

Activities: Provide biblical based teachings to encourage Tolerance and disciplined individuals in the Society. Our regular encourages and accommodate people from all ethnic background this promotes equality and peaceful coexistence We organize workshops and seminars where life issues are discussed, and for some categories of needs by providing cash gifts

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Jamaica
- Nigeria
- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£162,887	£108,387	-	-
2024-02-29	£62,902	£82,912	-	-
2023-02-28	£105,214	£91,815	-	-
2022-02-28	£120,658	£51,381	-	-
2021-02-28	£101,091	£43,199	-	-

Trustees

Name	Role	Appointed
Joy Egwabor-Fraser		2022-10-12
RITA EGWABOR		2012-11-26
Solonjie Nyanda Byfield-Johnson		2026-05-08

CHRIST LIQUID FIRE MINISTRY

England & Wales - Charity number 1152000

Accounts

REGISTERED COMPANY NUMBER: 07540480 (England and Wales)
REGISTERED CHARITY NUMBER: 1152000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
Christ Liquid Fire Ministry

Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Christ Liquid Fire Ministry

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for the Year Ended 28 February 2025

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Christ Liquid Fire Ministry

Report of the Trustees
for the Year Ended 28 February 2025

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 28 February 2025. 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).

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

07540480 (England and Wales)

Registered Charity number

1152000

Registered office

c/o Krypton Consulting Ltd
Navigation House, Unit 6
Town Quay Wharf, Abbey Road
Barking
London
IG11 7BZ

Trustees

Ms R Egwabor
Mrs J Egwabor-Frazer
Rev O A Simmonds

Independent Examiner

Olusola Makinwa (FCCA)
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 1 April 2025 and signed on its behalf by:

Ms R Egwabor - Trustee

Independent Examiner's Report to the Trustees of
Christ Liquid Fire Ministry

Independent examiner's report to the trustees of Christ Liquid Fire Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

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.

Olusola Makinwa (FCCA)
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

1 April 2025

Christ Liquid Fire Ministry

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 28 February 2025

	Notes	28.2.25 Unrestricted Total fund £	29.2.24 funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		162,262	62,802
Other income		<u>625</u>	<u>100</u>
Total		<u>162,887</u>	<u>62,902</u>
EXPENDITURE ON			
Charitable activities			
Church Activities		108,467	82,592
Other		<u>-</u>	<u>319</u>
Total		<u>108,467</u>	<u>82,911</u>
NET INCOME/(EXPENDITURE)		54,420	(20,009)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>117,301</u>	<u>137,310</u>
TOTAL FUNDS CARRIED FORWARD		<u>171,721</u>	<u>117,301</u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position
28 February 2025

		28.2.25 Unrestricted Total fund £	29.2.24 funds £
FIXED ASSETS	Notes		
Tangible assets	6	121,462	121,558
CURRENT ASSETS			
Cash at bank		59,220	1,938
CREDITORS			
Amounts falling due within one year	7	(8,961)	(6,195)
NET CURRENT ASSETS		<u>50,259</u>	<u>(4,257)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		171,721	117,301
NET ASSETS		<u>171,721</u>	<u>117,301</u>
FUNDS	9		
Unrestricted funds: General fund		<u>171,721</u>	<u>117,301</u>
TOTAL FUNDS		<u>171,721</u>	<u>117,301</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 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 1 April 2025 and were signed on its behalf by:

R Egwabor - Trustee

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Cash Flows
for the Year Ended 28 February 2025

	Notes	28.2.25 £	29.2.24 £
Cash flows from operating activities			
Cash generated from operations	1	61,458	(13,216)
Interest paid		<u>(13)</u>	<u>(95)</u>
Net cash provided by/(used in) operating activities		<u>61,445</u>	<u>(13,311)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(4,242)</u>	<u>(2,075)</u>
Net cash used in investing activities		<u>(4,242)</u>	<u>(2,075)</u>
		—————	—————
Change in cash and cash equivalents in the reporting period		57,203	(15,386)
Cash and cash equivalents at the beginning of the reporting period	2	<u>1,938</u>	<u>17,324</u>
Cash and cash equivalents at the end of the reporting period	2	<u>59,141</u>	<u>1,938</u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Notes to the Statement of Cash Flows
for the Year Ended 28 February 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	28.2.25		29.2.24
	£		£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	54,420		(20,009)
Adjustments for:			
Depreciation charges	4,338		4,338
Interest paid	13		95
Increase in creditors	2,687		2,360
Net cash provided by/(used in) operations	<u>61,458</u>		<u>(13,216)</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	28.2.25		29.2.24
	£		£
Notice deposits (less than 3 months)	59,220		1,938
Overdrafts included in bank loans and overdrafts falling due within one year	(79)		-
Total cash and cash equivalents	<u>59,141</u>		<u>1,938</u>
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/3/24	Cash flow	At 28/2/25
	£	£	£
Net cash			
Cash at bank	1,938	57,282	59,220
Bank overdraft	-	(79)	(79)
	<u>1,938</u>	<u>57,203</u>	<u>59,141</u>
Total	<u>1,938</u>	<u>57,203</u>	<u>59,141</u>

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. NET INCOME/(EXPENDITURE)

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

	28.2.25	29.2.24
	£	£
Depreciation - owned assets	4,338	4,338
Equipment Hire	21,362	26,480
Other operating leases	<u>25,323</u>	<u>12,477</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 29 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

4. STAFF COSTS

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

Senior Pastor	28.2.25 <u>1</u>	29.2.24 <u>1</u>
---------------	---------------------	---------------------

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

The total salary paid to the Senior Pastor in the year was 24,236, 2023: £15,171

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	62,802
Other income	<u>100</u>
Total	<u>62,902</u>
EXPENDITURE ON	
Charitable activities	
Church Activities	82,592
Other	<u>319</u>
Total	<u>82,911</u>
NET INCOME/(EXPENDITURE)	(20,009)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>137,310</u>
TOTAL FUNDS CARRIED FORWARD	<u>117,301</u>

Christ Liquid Fire Ministry

Notes to the Financial Statements – continued
for the Year Ended 28 February 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 March 2024	112,631	12,070	8,500	133,201
New Build Addition	<u>-</u>	<u>4,242</u>	<u>-</u>	<u>4,242</u>
At 28 February 2025	<u>112,631</u>	<u>16,312</u>	<u>8,500</u>	<u>137,443</u>
DEPRECIATION				
At 1 March 2024	-	4,843	6,800	11,643
Charge for year	<u>-</u>	<u>2,638</u>	<u>1,700</u>	<u>4,338</u>
At 28 February 2025	<u>-</u>	<u>7,481</u>	<u>8,500</u>	<u>15,981</u>
NET BOOK VALUE				
At 28 February 2025	<u>112,631</u>	<u>8,831</u>	<u>-</u>	<u>121,462</u>
At 29 February 2024	<u>112,631</u>	<u>7,227</u>	<u>1,700</u>	<u>121,558</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Bank loans and overdrafts (see note 8)	79	-
Accountancy	2,500	2,662
Social security and other taxes	<u>6,382</u>	<u>3,533</u>
	<u>8,961</u>	<u>6,195</u>

8. LOANS

An analysis of the maturity of loans is given below:

	28.2.25 £	29.2.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>79</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1/3/24 £	Net movement in funds £	At 28/2/25 £
Unrestricted funds			
General fund	117,301	54,420	171,721
	<u>117,301</u>	<u>54,420</u>	<u>171,721</u>
TOTAL FUNDS	<u>117,301</u>	<u>54,420</u>	<u>171,721</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,887	(108,467)	54,420
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>162,887</u>	<u>(108,467)</u>	<u>54,420</u>

Comparatives for movement in funds

	At 1/3/23 £	Net movement in funds £	At 29/2/24 £
Unrestricted funds			
General fund	137,310	(20,009)	117,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,310</u>	<u>(20,009)</u>	<u>117,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,902	(82,911)	(20,009)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,902</u>	<u>(82,911)</u>	<u>(20,009)</u>

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

	At 1/3/23 £	Net movement in funds £	At 28/2/25 £
Unrestricted funds			
General fund	137,310	34,411	171,721
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,310</u>	<u>34,411</u>	<u>171,721</u>

Christ Liquid Fire Ministry

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

9. MOVEMENT IN FUNDS - continued

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	225,789	(191,378)	34,411
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>225,789</u>	<u>(191,378)</u>	<u>34,411</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025.

Christ Liquid Fire Ministry

Detailed Statement of Financial Activities
for the Year Ended 28 February 2025

	28.2.25 £	29.2.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe and Main Offering	76,446	24,063
Other Income	<u>85,816</u>	<u>38,739</u>
	162,262	62,802
Other income		
Refund	<u>625</u>	<u>100</u>
Total incoming resources	162,887	62,902
EXPENDITURE		
Charitable activities		
Salaries & Wages	26,000	22,400
Social security	2,333	1,836
Musicians	21,362	26,480
Church Events	25,323	12,477
Honorarium	50	110
Travelling Expenses	4,542	1,281
Hospitality Expenses(refreshmt	1,108	1,222
Other	3,574	1,977
Rent	17,813	8,863
Advertising	46	-
Motor vehicles	1,700	1,700
Computer equipment	<u>2,638</u>	<u>2,638</u>
	106,489	80,984
Other		
Insurance	-	319
Support costs		
Finance		
PPS	200	-
Governance costs		
Accountancy and legal fees	1,765	1,513
Bank interest	<u>13</u>	<u>95</u>
	<u>1,778</u>	<u>1,608</u>
Total resources expended	108,467	<u>82,911</u>
Net income/(expenditure)	<u>54,420</u>	<u>(20,009)</u>

This page does not form part of the statutory financial statements

CHRIST LIQUID FIRE MINISTRY

England & Wales - Charity number 1152000

Accounts

REGISTERED COMPANY NUMBER: 07540480 (England and Wales)
REGISTERED CHARITY NUMBER: 1152000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 29 February 2024
for
Christ Liquid Fire Ministry

Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
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for the Year Ended 29 February 2024

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Christ Liquid Fire Ministry

Report of the Trustees
for the Year Ended 29 February 2024

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 29 February 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

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07540480 (England and Wales)

Registered Charity number

1152000

Registered office

c/o Krypton Consulting Ltd
Navigation House, Unit 6
Town Quay Wharf, Abbey Road
Barking
London
IG11 7BZ

Trustees

Ms R Egwabor
Mrs J Egwabor-Frazer
Rev O A Simmonds (Resigned 15.O.2024)

Independent Examiner

Olusola Makinwa (FCCA)
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:

Ms R Egwabor – Trustee

Independent Examiner's Report to the Trustees of
Christ Liquid Fire Ministry

Independent examiner's report to the trustees of Christ Liquid Fire Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

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.

Olusola Makinwa (FCCA)

Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
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Barking
Essex
IG11 7BZ

11 November 2024

Christ Liquid Fire Ministry

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 29 February 2024

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		62,802	105,210
Other income		<u>100</u>	<u>4</u>
Total		<u>62,902</u>	<u>105,214</u>
EXPENDITURE ON			
Charitable activities			
Church Activities		82,592	91,815
Other		<u>319</u>	<u>-</u>
Total		<u>82,911</u>	<u>91,815</u>
NET INCOME/(EXPENDITURE)		(20,009)	13,399
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>137,310</u>	<u>123,911</u>
TOTAL FUNDS CARRIED FORWARD		<u>117,301</u>	<u>137,310</u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position

29 February 2024

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
FIXED ASSETS			
Tangible assets	6	121,558	123,821
CURRENT ASSETS			
Cash at bank		1,938	17,324
CREDITORS			
Amounts falling due within one year	7	(6,195)	(3,835)
NET CURRENT ASSETS		<u>(4,257)</u>	<u>13,489</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		117,301	137,310
NET ASSETS		<u>117,301</u>	<u>137,310</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>117,301</u>	<u>137,310</u>
TOTAL FUNDS		<u>117,301</u>	<u>137,310</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 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.

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position - continued

29 February 2024

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 November 2024 and were signed on its behalf by:

R Egwabor - Trustee

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Cash Flows
for the Year Ended 29 February 2024

	Notes	29.2.24 £	28.2.23 £
Cash flows from operating activities			
Cash generated from operations	1	(13,216)	14,708
Interest paid		<u>(95)</u>	<u>-</u>
Net cash (used in)/provided by operating activities		<u>(13,311)</u>	<u>14,708</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,075)</u>	<u>(4,483)</u>
Net cash used in investing activities		<u>(2,075)</u>	<u>(4,483)</u>
		—	—
Change in cash and cash equivalents in the reporting period		(15,386)	10,225
Cash and cash equivalents at the beginning of the reporting period		<u>17,324</u>	<u>7,099</u>
Cash and cash equivalents at the end of the reporting period		<u>1,938</u>	<u>17,324</u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 29 February 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	29.2.24	28.2.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(20,009)	13,399
Adjustments for:		
Depreciation charges	4,338	2,803
Interest paid	95	-
Increase/(decrease) in creditors	<u>2,360</u>	<u>(1,494)</u>
Net cash (used in)/provided by operations	<u>(13,216)</u>	<u>14,708</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/3/23	Cash flow	At 29/2/24
	£	£	£
Net cash			
Cash at bank	<u>17,324</u>	<u>(15,386)</u>	<u>1,938</u>
	<u>17,324</u>	<u>(15,386)</u>	<u>1,938</u>
Total	<u>17,324</u>	<u>(15,386)</u>	<u>1,938</u>

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

2. NET INCOME/(EXPENDITURE)

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

	29.2.24	28.2.23
	£	£
Depreciation - owned assets	4,338	2,803
Equipment Hire	26,480	36,246
Other operating leases	<u>12,477</u>	<u>17,055</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

4. STAFF COSTS

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

	29.2.24	28.2.23
Senior Pastor	<u>1</u>	<u>1</u>

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

The total salary paid to the Senior Pastor in the year was 24,236, 2023: £15,171

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	105,210
Other income	<u>4</u>
Total	<u>105,214</u>
EXPENDITURE ON	
Charitable activities	
Church Activities	<u>91,815</u>
NET INCOME	13,399
RECONCILIATION OF FUNDS	
Total funds brought forward	123,911

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

137,310

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 March 2023	112,631	9,995	8,500	131,126
New Build Addition	<u>-</u>	<u>2,075</u>	<u>-</u>	<u>2,075</u>
At 29 February 2024	<u>112,631</u>	<u>12,070</u>	<u>8,500</u>	<u>133,201</u>
DEPRECIATION				
At 1 March 2023	-	2,205	5,100	7,305
Charge for year	<u>-</u>	<u>2,638</u>	<u>1,700</u>	<u>4,338</u>
At 29 February 2024	<u>-</u>	<u>4,843</u>	<u>6,800</u>	<u>11,643</u>
NET BOOK VALUE				
At 29 February 2024	<u>112,631</u>	<u>7,227</u>	<u>1,700</u>	<u>121,558</u>
At 28 February 2023	<u>112,631</u>	<u>7,790</u>	<u>3,400</u>	<u>123,821</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24 £	28.2.23 £
Accountancy	2,662	2,605
Social security and other taxes	<u>3,533</u>	<u>1,230</u>
	<u>6,195</u>	<u>3,835</u>

8. MOVEMENT IN FUNDS

	At 1/3/23 £	Net movement in funds £	At 29/2/24 £
Unrestricted funds			
General fund	137,310	(20,009)	117,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,310</u>	<u>(20,009)</u>	<u>117,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,902	(82,911)	(20,009)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,902</u>	<u>(82,911)</u>	<u>(20,009)</u>

Comparatives for movement in funds

	At 1/3/22 £	Net movement in funds £	At 28/2/23 £
Unrestricted funds			
General fund	123,911	13,399	137,310
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>123,911</u>	<u>13,399</u>	<u>137,310</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,214	(91,815)	13,399
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>105,214</u>	<u>(91,815)</u>	<u>13,399</u>

8. MOVEMENT IN FUNDS - continued

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

	At 1/3/22 £	Net movement in funds £	At 29/2/24 £
Unrestricted funds			
General fund	123,911	(6,610)	117,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>123,911</u>	<u>(6,610)</u>	<u>117,301</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	168,116	(174,726)	(6,610)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>168,116</u>	<u>(174,726)</u>	<u>(6,610)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024.

Christ Liquid Fire Ministry

Detailed Statement of Financial Activities
for the Year Ended 29 February 2024

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe and Main Offering	24,063	105,210
Other Income	<u>38,739</u>	<u>-</u>
	62,802	105,210
Other income		
Refund	<u>100</u>	<u>4</u>
Total incoming resources	62,902	105,214
EXPENDITURE		
Charitable activities		
Salaries & Wages	22,400	14,400
Social security	1,836	771
Musicians	26,480	36,246
Church Events	12,477	17,055
Honorarium	110	1,400
Travelling Expenses	1,281	2,444
Hospitality Expenses(refreshmt)	1,222	93
Other	1,977	220
Rent	8,863	14,129
Advertising	-	154
Depreciation of tangible fixed assets	4,338	2,803
Repairs & Maintenance	<u>-</u>	<u>870</u>
	80,984	90,585
Other		
Insurance	319	-
Support costs		
Governance costs		
Accountancy and legal fees	1,513	1,230
Bank interest	<u>95</u>	<u>-</u>
	1,608	1,230
Total resources expended	<u>82,911</u>	<u>91,815</u>
Net (expenditure)/income	<u>(20,009)</u>	<u>13,399</u>

This page does not form part of the statutory financial statements

CHRIST LIQUID FIRE MINISTRY

England & Wales - Charity number 1152000

Accounts

REGISTERED COMPANY NUMBER: 07540480 (England and Wales)
REGISTERED CHARITY NUMBER: 1152000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2023
for
Christ Liquid Fire Ministry

Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Christ Liquid Fire Ministry

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for the Year Ended 28 February 2023

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Christ Liquid Fire Ministry

Report of the Trustees
for the Year Ended 28 February 2023

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 28 February 2023. 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).

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

07540480 (England and Wales)

Registered Charity number

1152000

Registered office

c/o Krypton Consulting Ltd
Navigation House, Unit 6
Town Quay Wharf, Abbey Road
Barking
London
IG11 7BZ

Trustees

Ms R Egwabor
Rev A S Simmonds
Ms A Egwabor

Independent Examiner

Olusola Makinwa (FCCA)
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 27 November 2023 and signed on its behalf by:

Rita Egwabor

Ms R Egwabor - Trustee

Independent Examiner's Report to the Trustees of
Christ Liquid Fire Ministry

Independent examiner's report to the trustees of Christ Liquid Fire Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

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.

SholaMakinwa

Olusola Makinwa (FCCA)
Argon & Krypton Consulting Ltd
(Chartered Certified Accountants & Tax Advisers)
Unit 6
Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

27 November 2023

Christ Liquid Fire Ministry

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 28 February 2023

	Notes	28.2.23 Unrestricted fund £	28.2.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		105,210	120,658
Other income		<u>4</u>	<u>-</u>
Total		<u>105,214</u>	<u>120,658</u>
EXPENDITURE ON			
Charitable activities			
Church Activities		91,815	49,476
Other		<u>-</u>	<u>1,905</u>
Total		<u>91,815</u>	<u>51,381</u>
NET INCOME		13,399	69,277
RECONCILIATION OF FUNDS			
Total funds brought forward		123,911	54,634
TOTAL FUNDS CARRIED FORWARD		<u>137,310</u>	<u>123,911</u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position
28 February 2023

	Notes	28.2.23 Unrestricted fund £	28.2.22 Total funds £
FIXED ASSETS			
Tangible assets	6	123,821	122,141
CURRENT ASSETS			
Cash at bank		17,324	7,099
CREDITORS			
Amounts falling due within one year	7	(3,835)	(5,329)
NET CURRENT ASSETS		<u>13,489</u>	<u>1,770</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>137,310</u>	<u>123,911</u>
NET ASSETS		<u>137,310</u>	<u>123,911</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>137,310</u>	<u>123,911</u>
TOTAL FUNDS		<u>137,310</u>	<u>123,911</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 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.

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position - continued
28 February 2023

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 November 2023 and were signed on its behalf by:

Rita Egwabor
R Egwabor - Trustee

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Cash Flows
for the Year Ended 28 February 2023

	Notes	28.2.23 £	28.2.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>14,708</u>	<u>73,062</u>
Net cash provided by operating activities		<u>14,708</u>	<u>73,062</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(4,483)</u>	<u>(68,292)</u>
Net cash used in investing activities		<u>(4,483)</u>	<u>(68,292)</u>
		—	—
Change in cash and cash equivalents in the reporting period		10,225	4,770
Cash and cash equivalents at the beginning of the reporting period		<u>7,099</u>	<u>2,329</u>
Cash and cash equivalents at the end of the reporting period		<u>17,324</u>	<u>7,099</u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 28 February 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	28.2.23 £	28.2.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	13,399	69,277
Adjustments for:		
Depreciation charges	2,803	2,802
(Decrease)/increase in creditors	<u>(1,494)</u>	<u>983</u>
Net cash provided by operations	<u>14,708</u>	<u>73,062</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/3/22 £	Cash flow £	At 28/2/23 £
Net cash			
Cash at bank	<u>7,099</u>	<u>10,225</u>	<u>17,324</u>
	<u>7,099</u>	<u>10,225</u>	<u>17,324</u>
Total	<u>7,099</u>	<u>10,225</u>	<u>17,324</u>

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

2. NET INCOME/(EXPENDITURE)

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

	28.2.23	28.2.22
	£	£
Depreciation - owned assets	2,803	2,802
Equipment Hire	36,246	12,689
Other operating leases	<u>17,055</u>	<u>3,226</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

4. STAFF COSTS

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

	28.2.23	28.2.22
Senior Pastor	<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>120,658</u>
EXPENDITURE ON	
Charitable activities	
Church Activities	49,476
Other	<u>1,905</u>
Total	<u>51,381</u>
NET INCOME	69,277
RECONCILIATION OF FUNDS	
Total funds brought forward	54,634

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

123,911

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 March 2022	112,631	5,512	8,500	126,643
New Build Addition	<u>-</u>	<u>4,483</u>	<u>-</u>	<u>4,483</u>
At 28 February 2023	<u>112,631</u>	<u>9,995</u>	<u>8,500</u>	<u>131,126</u>
DEPRECIATION				
At 1 March 2022	-	1,102	3,400	4,502
Charge for year	<u>-</u>	<u>1,103</u>	<u>1,700</u>	<u>2,803</u>
At 28 February 2023	<u>-</u>	<u>2,205</u>	<u>5,100</u>	<u>7,305</u>
NET BOOK VALUE				
At 28 February 2023	<u>112,631</u>	<u>7,790</u>	<u>3,400</u>	<u>123,821</u>
At 28 February 2022	<u>112,631</u>	<u>4,410</u>	<u>5,100</u>	<u>122,141</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23 £	28.2.22 £
Accountancy	2,605	3,086
Social security and other taxes	<u>1,230</u>	<u>2,243</u>
	<u>3,835</u>	<u>5,329</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

8. MOVEMENT IN FUNDS

	At 1/3/22 £	Net movement in funds £	At 28/2/23 £
Unrestricted funds			
General fund	123,911	13,399	137,310
	_____	_____	_____
TOTAL FUNDS	<u>123,911</u>	<u>13,399</u>	<u>137,310</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,214	(91,815)	13,399
	_____	_____	_____
TOTAL FUNDS	<u>105,214</u>	<u>(91,815)</u>	<u>13,399</u>

Comparatives for movement in funds

	At 1/3/21 £	Net movement in funds £	At 28/2/22 £
Unrestricted funds			
General fund	54,634	69,277	123,911
	_____	_____	_____
TOTAL FUNDS	<u>54,634</u>	<u>69,277</u>	<u>123,911</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,658	(51,381)	69,277
	_____	_____	_____
TOTAL FUNDS	<u>120,658</u>	<u>(51,381)</u>	<u>69,277</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

8. MOVEMENT IN FUNDS - continued

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

	At 1/3/21 £	Net movement in funds £	At 28/2/23 £
Unrestricted funds			
General fund	54,634	82,676	137,310
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,634</u>	<u>82,676</u>	<u>137,310</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	225,872	(143,196)	82,676
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>225,872</u>	<u>(143,196)</u>	<u>82,676</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023.

Christ Liquid Fire Ministry

Detailed Statement of Financial Activities
for the Year Ended 28 February 2023

	28.2.23 £	28.2.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe and Main Offering	105,210	120,658
Other income		
No description	<u>4</u>	<u>-</u>
Total incoming resources	105,214	120,658
EXPENDITURE		
Charitable activities		
Salaries & Wages	14,400	14,400
Social security	771	767
Musicians	36,246	12,689
Church Events	17,055	3,226
Honorarium	1,400	-
Travelling Expenses	2,444	1,978
Hospitality Expenses (refreshments)	93	2,600
Other	220	1,320
Rent	14,129	4,476
Advertising	154	1,074
Depreciation of tangible fixed assets	2,803	2,802
Repairs & Maintenance	<u>870</u>	<u>79</u>
	90,585	45,411
Other		
Insurance	-	1,905
Support costs		
Finance		
Donations	-	2,835
Governance costs		
Accountancy and legal fees	<u>1,230</u>	<u>1,230</u>
Total resources expended	<u>91,815</u>	<u>51,381</u>
Net income	<u>13,399</u>	<u>69,277</u>

This page does not form part of the statutory financial statements

CHRIST LIQUID FIRE MINISTRY

England & Wales - Charity number 1152000

Accounts

REGISTERED COMPANY NUMBER: 07540480 (England and Wales)
REGISTERED CHARITY NUMBER: 1152000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2022
for
Christ Liquid Fire Ministry

Krypton Consulting Ltd
Chartered Certified Accountants & Tax Advisers
Town Quay Wharf
Barking
Essex
IG11 7BZ

Christ Liquid Fire Ministry

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for the Year Ended 28 February 2022

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Christ Liquid Fire Ministry

Report of the Trustees
for the Year Ended 28 February 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 28 February 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).

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

07540480 (England and Wales)

Registered Charity number

1152000

Registered office

c/o Krypton Consulting Ltd
Navigation House, Unit 6
Town Quay Wharf, Abbey Road
Barking
London
IG11 7BZ

Trustees

Ms R Egwabor
Rev A S Simmonds
Ms A Egwabor

Independent Examiner

Olusola Makinwa (FCCA)
ACCA
Krypton Consulting Ltd
Chartered Certified Accountants & Tax Advisers
Town Quay Wharf
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 21 November 2022 and signed on its behalf by:

Ms R Egwabor - Trustee

Independent Examiner's Report to the Trustees of
Christ Liquid Fire Ministry

Independent examiner's report to the trustees of Christ Liquid Fire Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 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.

Olusola Makinwa (FCCA)
ACCA
Krypton Consulting Ltd
Chartered Certified Accountants & Tax Advisers
Town Quay Wharf
Barking
Essex
IG11 7BZ

21 November 2022

Christ Liquid Fire Ministry

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 28 February 2022

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>120,658</u>	<u>101,091</u>
EXPENDITURE ON			
Charitable activities			
Church Activities		49,476	39,564
Other		<u>1,905</u>	<u>3,635</u>
Total		<u>51,381</u>	<u>43,199</u>
NET INCOME		69,277	57,892
RECONCILIATION OF FUNDS			
Total funds brought forward		54,634	(3,258)
TOTAL FUNDS CARRIED FORWARD		<u><u>123,911</u></u>	<u><u>54,634</u></u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position
28 February 2022

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
FIXED ASSETS			
Tangible assets	6	122,141	56,651
CURRENT ASSETS			
Cash at bank		7,099	2,329
CREDITORS			
Amounts falling due within one year	7	(5,329)	(4,346)
NET CURRENT ASSETS		<u>1,770</u>	<u>(2,017)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>123,911</u>	<u>54,634</u>
NET ASSETS		<u>123,911</u>	<u>54,634</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>123,911</u>	<u>54,634</u>
TOTAL FUNDS		<u>123,911</u>	<u>54,634</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 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.

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position - continued
28 February 2022

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 21 November 2022 and were signed on its behalf by:

R Egwabor - Trustee

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Cash Flows
for the Year Ended 28 February 2022

	Notes	28.2.22 £	28.2.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>73,062</u>	<u>60,165</u>
Net cash provided by operating activities		<u>73,062</u>	<u>60,165</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(68,292)</u>	<u>(58,351)</u>
Net cash used in investing activities		<u>(68,292)</u>	<u>(58,351)</u>
		—	—
Change in cash and cash equivalents in the reporting period		4,770	1,814
Cash and cash equivalents at the beginning of the reporting period		<u>2,329</u>	<u>515</u>
Cash and cash equivalents at the end of the reporting period		<u>7,099</u>	<u>2,329</u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Notes to the Statement of Cash Flows
for the Year Ended 28 February 2022

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	28.2.22	28.2.21
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	69,277	57,892
	Adjustments for:		
	Depreciation charges	2,802	1,700
	Increase in creditors	<u>983</u>	<u>573</u>
	Net cash provided by operations	<u>73,062</u>	<u>60,165</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/3/21	Cash flow	At 28/2/22
	£	£	£
Net cash			
Cash at bank	<u>2,329</u>	<u>4,770</u>	<u>7,099</u>
	<u>2,329</u>	<u>4,770</u>	<u>7,099</u>
Total	<u>2,329</u>	<u>4,770</u>	<u>7,099</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 28 February 2022

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Christ Liquid Fire Ministry

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

2. NET INCOME/(EXPENDITURE)

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

	28.2.22	28.2.21
	£	£
Depreciation - owned assets	2,802	1,700
Equipment Hire	12,689	90
Other operating leases	<u>3,226</u>	<u>5,489</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2022 nor for the year ended 28 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

4. STAFF COSTS

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

	28.2.22	28.2.21
Senior Pastor	<u>1</u>	<u>-</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM Donations and legacies	<u>101,091</u>
EXPENDITURE ON Charitable activities Church Activities	39,564
Other	<u>3,635</u>
Total	<u>43,199</u>
NET INCOME	57,892

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

(3,258)

TOTAL FUNDS CARRIED FORWARD

54,634

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 March 2021	49,851	-	8,500	58,351
New Build Addition	<u>62,780</u>	<u>5,512</u>	<u>-</u>	<u>68,292</u>
At 28 February 2022	<u>112,631</u>	<u>5,512</u>	<u>8,500</u>	<u>126,643</u>
DEPRECIATION				
At 1 March 2021	-	-	1,700	1,700
Charge for year	<u>-</u>	<u>1,102</u>	<u>1,700</u>	<u>2,802</u>
At 28 February 2022	<u>-</u>	<u>1,102</u>	<u>3,400</u>	<u>4,502</u>
NET BOOK VALUE				
At 28 February 2022	<u>112,631</u>	<u>4,410</u>	<u>5,100</u>	<u>122,141</u>
At 28 February 2021	<u>49,851</u>	<u>-</u>	<u>6,800</u>	<u>56,651</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.22	28.2.21
	£	£
Accountancy	3,086	3,105
Social security and other taxes	<u>2,243</u>	<u>1,241</u>
	<u>5,329</u>	<u>4,346</u>

8. MOVEMENT IN FUNDS

	At 1/3/21	Net movement in funds	At
	£	£	28/2/22
			£
Unrestricted funds			
General fund	54,634	69,277	123,911
	_____	_____	_____
TOTAL FUNDS	<u>54,634</u>	<u>69,277</u>	<u>123,911</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	120,658	(51,381)	69,277
	_____	_____	_____
TOTAL FUNDS	<u>120,658</u>	<u>(51,381)</u>	<u>69,277</u>

Comparatives for movement in funds

	At 1/3/20	Net movement in funds	At
	£	£	28/2/21
			£
Unrestricted funds			
General fund	(3,258)	57,892	54,634
	_____	_____	_____
TOTAL FUNDS	<u>(3,258)</u>	<u>57,892</u>	<u>54,634</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

8. 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	101,091	(43,199)	57,892
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>101,091</u>	<u>(43,199)</u>	<u>57,892</u>

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

	At 1/3/20 £	Net movement in funds £	At 28/2/22 £
Unrestricted funds			
General fund	(3,258)	127,169	123,911
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(3,258)</u>	<u>127,169</u>	<u>123,911</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	221,749	(94,580)	127,169
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>221,749</u>	<u>(94,580)</u>	<u>127,169</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2022.

Christ Liquid Fire Ministry

Detailed Statement of Financial Activities
for the Year Ended 28 February 2022

	28.2.22 £	28.2.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe and Main Offering	<u>120,658</u>	<u>101,091</u>
Total incoming resources	120,658	101,091
EXPENDITURE		
Charitable activities		
Salaries & Wages	14,400	14,400
Social security	767	-
Musicians	12,689	90
Church Events	3,226	5,489
Honorarium	-	702
Travelling Expenses	1,978	246
Hospitality Expenses (Re-Freshment)	2,600	1,763
Other	1,320	-
Rent	4,476	1,864
Advertising	1,074	-
Depreciation of tangible fixed assets	2,802	1,700
Telephone	-	184
Repairs & Maintenance	<u>79</u>	<u>1,957</u>
	45,411	28,395
Other		
Insurance	1,905	1,305
Church Ministry	<u>-</u>	<u>2,330</u>
	1,905	3,635
Support costs		
Finance		
Donations	2,835	9,999
Governance costs		
Accountancy and legal fees	<u>1,230</u>	<u>1,170</u>
Total resources expended	<u>51,381</u>	<u>43,199</u>
Net income	<u><u>69,277</u></u>	<u><u>57,892</u></u>

This page does not form part of the statutory financial statements

CHRIST LIQUID FIRE MINISTRY

England & Wales - Charity number 1152000

Accounts

REGISTERED COMPANY NUMBER: 07540480 (England and Wales)
REGISTERED CHARITY NUMBER: 1152000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2021
for
Christ Liquid Fire Ministry

Krypton Consulting Ltd
Chartered Certified Accountants & Tax Advisers
Town Quay Wharf
Barking
Essex
IG11 7BZ

Christ Liquid Fire Ministry

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for the Year Ended 28 February 2021

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Christ Liquid Fire Ministry

Report of the Trustees
for the Year Ended 28 February 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 28 February 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).

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

07540480 (England and Wales)

Registered Charity number

1152000

Registered office

c/o Krypton Consulting Ltd
Navigation House, Unit 6
Town Quay Wharf, Abbey Road
Barking
London
IG11 7BZ

Trustees

Ms R Egwabor
Rev A S Simmonds
Ms A Egwabor

Independent Examiner

Olusola Makinwa (FCCA)
ACCA
Krypton Consulting Ltd
Chartered Certified Accountants & Tax Advisers
Town Quay Wharf
Barking
Essex
IG11 7BZ

Approved by order of the board of trustees on 9 November 2021 and signed on its behalf by:

Rita Egwabor

Ms R Egwabor - Trustee

Independent Examiner's Report to the Trustees of
Christ Liquid Fire Ministry

Independent examiner's report to the trustees of Christ Liquid Fire Ministry ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 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.

Sholamakinwa

Olusola Makinwa (FCCA)

ACCA

Krypton Consulting Ltd

Chartered Certified Accountants & Tax Advisers

Town Quay Wharf

Barking

Essex

IG11 7BZ

9 November 2021

Christ Liquid Fire Ministry

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 28 February 2021

	Notes	28.2.21 Unrestricted fund £	29.2.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		101,091	44,027
EXPENDITURE ON			
Charitable activities			
Church Activities		39,564	43,772
Other		<u>3,635</u>	<u>5,438</u>
Total		<u>43,199</u>	<u>49,210</u>
NET INCOME/(EXPENDITURE)		57,892	(5,183)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>(3,258)</u>	<u>1,925</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>54,634</u></u>	<u><u>(3,258)</u></u>

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position
28 February 2021

	Notes	28.2.21 Unrestricted fund £	29.2.20 Total funds £
FIXED ASSETS			
Tangible assets	6	56,651	-
CURRENT ASSETS			
Cash at bank		2,329	515
CREDITORS			
Amounts falling due within one year	7	(4,346)	(3,773)
NET CURRENT ASSETS/(LIABILITIES)		<u>(2,017)</u>	<u>(3,258)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,634</u>	<u>(3,258)</u>
NET ASSETS/(LIABILITIES)		<u>54,634</u>	<u>(3,258)</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>54,634</u>	<u>(3,258)</u>
TOTAL FUNDS		<u>54,634</u>	<u>(3,258)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 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.

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Financial Position - continued

28 February 2021

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 9 November 2021 and were signed on its behalf by:

Rita Egwabor

R Egwabor - Trustee

The notes form part of these financial statements

Christ Liquid Fire Ministry

Statement of Cash Flows
for the Year Ended 28 February 2021

	Notes	28.2.21 £	29.2.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>60,165</u>	<u>(2,960)</u>
Net cash provided by/(used in) operating activities		<u>60,165</u>	<u>(2,960)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(58,351)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(58,351)</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		1,814	(2,960)
Cash and cash equivalents at the beginning of the reporting period		<u>515</u>	<u>3,475</u>
Cash and cash equivalents at the end of the reporting period		<u>2,329</u>	<u>515</u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 28 February 2021

1. **RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	28.2.21	29.2.20
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	57,892	(5,183)
Adjustments for:		
Depreciation charges	1,700	-
Increase in creditors	<u>573</u>	<u>2,223</u>
Net cash provided by/(used in) operations	<u><u>60,165</u></u>	<u><u>(2,960)</u></u>

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/3/20	Cash flow	At 28/2/21
	£	£	£
Net cash			
Cash at bank	<u>515</u>	<u>1,814</u>	<u>2,329</u>
	<u>515</u>	<u>1,814</u>	<u>2,329</u>
Total	<u><u>515</u></u>	<u><u>1,814</u></u>	<u><u>2,329</u></u>

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

2. NET INCOME/(EXPENDITURE)

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

	28.2.21	29.2.20
	£	£
Depreciation - owned assets	1,700	-
Equipment Hire	90	1,175
Other operating leases	<u>5,489</u>	<u>6,451</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

4. STAFF COSTS

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

	28.2.21	29.2.20
Senior Pastor	<u>-</u>	<u>1</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	44,027
EXPENDITURE ON	
Charitable activities	
Church Activities	43,772
Other	<u>5,438</u>
Total	<u>49,210</u>
NET INCOME/(EXPENDITURE)	<u>(5,183)</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	RECONCILIATION OF FUNDS		
	Total funds brought forward		1,925
			<u> </u>
	TOTAL FUNDS CARRIED FORWARD		<u><u>(3,258)</u></u>
6.	TANGIBLE FIXED ASSETS		
		Freehold property £	Motor vehicles £
			Totals £
	COST		
	New Build Addition	<u>49,851</u>	<u>8,500</u>
			<u>58,351</u>
	DEPRECIATION		
	Charge for year	<u>-</u>	<u>1,700</u>
			<u>1,700</u>
	NET BOOK VALUE		
	At 28 February 2021	<u>49,851</u>	<u>6,800</u>
			<u>56,651</u>
	At 29 February 2020	<u>-</u>	<u>-</u>
			<u>-</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
			28.2.21
			£
	Accountancy		3,105
	Social security and other taxes		<u>1,241</u>
			<u>4,346</u>
			<u>29.2.20</u>
			£
			2,085
			<u>1,688</u>
			<u>3,773</u>
8.	MOVEMENT IN FUNDS		
		At 1/3/20	Net movement in funds
		£	£
	Unrestricted funds		At
	General fund	(3,258)	28/2/21
			£
			54,634
			<u> </u>
	TOTAL FUNDS	<u>(3,258)</u>	<u>57,892</u>
			<u>54,634</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,091	(43,199)	57,892
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>101,091</u>	<u>(43,199)</u>	<u>57,892</u>

Comparatives for movement in funds

	At 1/3/19 £	Net movement in funds £	At 29/2/20 £
Unrestricted funds			
General fund	1,925	(5,183)	(3,258)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,925</u>	<u>(5,183)</u>	<u>(3,258)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,027	(49,210)	(5,183)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,027</u>	<u>(49,210)</u>	<u>(5,183)</u>

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

	At 1/3/19 £	Net movement in funds £	At 28/2/21 £
Unrestricted funds			
General fund	1,925	52,709	54,634
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,925</u>	<u>52,709</u>	<u>54,634</u>

8. MOVEMENT IN FUNDS - continued

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	145,118	(92,409)	52,709
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,118</u>	<u>(92,409)</u>	<u>52,709</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.

Christ Liquid Fire Ministry

Detailed Statement of Financial Activities
for the Year Ended 28 February 2021

	28.2.21 £	29.2.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe and Main Offering	101,091	42,982
Building Income	-	500
Pledge	-	545
	<u>101,091</u>	<u>44,027</u>
Total incoming resources	101,091	44,027
EXPENDITURE		
Charitable activities		
Salaries & Wages	14,400	15,199
Musicians	90	1,175
Church Events	5,489	6,451
Honorarium	702	-
Travelling Expenses	246	2,785
Hospitality Expenses (refreshment)	1,763	-
Rent	1,864	12,773
Motor vehicles	1,700	-
Telephone	184	23
Repairs & Maintenance	1,957	186
	<u>28,395</u>	<u>38,592</u>
Other		
Insurance	1,305	3,388
Church Ministry	2,330	2,050
	<u>3,635</u>	<u>5,438</u>
Support costs		
Finance		
Donations	9,999	3,540
Governance costs		
Accountancy and legal fees	<u>1,170</u>	<u>1,640</u>
Total resources expended	<u>43,199</u>	<u>49,210</u>
Net income/(expenditure)	<u><u>57,892</u></u>	<u><u>(5,183)</u></u>

This page does not form part of the statutory financial statements