



Registered Charity No - 1163267

# Fountain of Fire Prayer Restoration Ministry

Trustees' Report and Unaudited Accounts 31 July 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS  
TRUSTEES AND  
ADVISERS FOR THE YEAR ENDED 31 JULY 2025**

<b>Trustees</b>	Raphaya Pinas Sandra Ofori Isaac Ofocri
<b>Charity registered Number</b>	1163267
<b>Date of Charitable Registration</b>	24 <sup>th</sup> August 2015
<b>Principal office</b>	40 Handcross Road Luton LU2 8JF
<b>Independent examiners</b>	Accounting Assist Ltd (C/o Good to Give Ltd)
<b>Bankers</b>	Metro Bank PLC

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Fountain of Fire Prayer Restoration Ministry for the year ended 31 July 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

### **Structure, governance and management**

#### **The 3 Trustees are:**

Raphaya Pinas  
Sandra Ofori  
Isaac Ofocri

### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity is to advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

### **ACHIEVEMENTS AND PERFORMANCE**

To advance the christian religion worldwide in general and in North London area in particular for the benefit of the public through the holding of prayer meetings, lectures, seminars, christian festivals, producing and distributing christian literature to enlighten the populace about the christian religion.

### **FINANCIAL REVIEW**

The largest contribution to the charity for the year came from general offerings.

### **PLANS FOR FUTURE PERIODS**

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity. Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The methods adopted for the recruitment and appointment of new trustees; New trustees may be appointed by resolution of a meeting of the trustees.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 JULY 2025**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102) applicable to charities preparing their accounts on the accruals basis.

**Statement of disclosure of information to independent examiner**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the Trustees on and signed on their behalf by:

**Name ...Raphaya Pinas.....**

**Signature.....*R. Pinas*.....**

**Date.....24/4/2026.....**



**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 JULY 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNTAIN OF  
FIRE PRAYER RESTORATION MINISTRY**

I report on the financial statements of the charity for the year ended 31 July 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

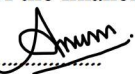
**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 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**

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 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 24/04/2026

**Anum Hassan, FCCA**  
On behalf of Accounting Assist Ltd

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and expenditure account)  
**FOR THE YEAR ENDED 31 JULY 2025**

		<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
	<b>Notes</b>				
<b>Income and endowments</b>					
Donations and legacies	2	70,236	-	70,236	43,663
<b>Total</b>		<b>70,236</b>	<b>-</b>	<b>70,236</b>	<b>43,663</b>
<b>Expenditure on:</b>					
Raising funds	3	214	-	214	13,206
Charitable activities	4	30,802	-	30,802	15,828
Other	5	42,475	-	42,475	15,072
<b>Total</b>		<b>73,491</b>	<b>-</b>	<b>73,491</b>	<b>44,106</b>
<b>Net movement in funds</b>		<b>(3,255)</b>	<b>-</b>	<b>(3,255)</b>	<b>(443)</b>
Total funds brought forward		387	-	387	830
<b>Total funds carried forward</b>		<b>(2,868)</b>	<b>-</b>	<b>(2,868)</b>	<b>387</b>

**BALANCE SHEET  
AS AT 31 JULY 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		-	387
<b>Creditors:</b> Amount falling due within one year		(2,868)	-
<b>Total net assets</b>		<u>(2,868)</u>	<u>387</u>
<b>The funds of the charity</b>			
Restricted funds			
Unrestricted funds	8	(2,868)	387
<b>Total funds</b>		<u>(2,868)</u>	<u>387</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

**Name .....** Raphaya Pinas ..

**Signature.....***R. Pinas.....*

**Date.....**24/4/2026.....

The notes on pages 9 – 12 form part of these financial statements.



## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 JULY 2025**

### **1. ACCOUNTING POLICIES**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Statement of Recommended Practice (SORP) (FRS 102) (second edition, effective 1 January 2019).

#### **1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The charity did not hold any restricted funds during the year ended 31 July 2025.

#### **1.3 Incoming resources**

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.4 Resources expended**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2025**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions

attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

**2. Income from donations and legacies**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations from tithes & offerings	59,655	33,875
Gift Aid	10,581	9,788
	<b>70,236</b>	<b>43,663</b>

**3. Expenditure on raising funds**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Costs of generating voluntary income	11	-
Costs of generating donations	203	13,206
	<b>214</b>	<b>13,206</b>

**NOTES TO THE FINANCIAL STATEMENT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2025**

**4. Expenditure on charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Expenditure on Charitable activities	30,802	15,828
	<b>30,802</b>	<b>15,828</b>

**5. Other expenditure**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Ministry Support	-	-
Motor and travel costs	32,906	1,332
Premises costs	300	5,200
General administrative costs	3,705	3,802
Legal and professional costs	5,563	4,738
	<b>42,475</b>	<b>15,072</b>

**6. Movement in funds**

	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2025 £</b>
Restricted funds			
Unrestricted funds	70,236	73,491	-3,255
<b>Total funds</b>	<b>70,236</b>	<b>73,491</b>	<b>-3,255</b>

**NOTES TO THE FINANCIAL STATEMENT (*Continued*)  
FOR THE YEAR ENDED 31 JULY 2025**

**7. Going Concern**

At the year end the charity had net liabilities of £2,868 (2024: £387 net assets). The deficit arose because expenditure exceeded income during the year. The trustees have reviewed the financial position and confirm that the charity will continue to operate due to ongoing committed donations and the continued support of stakeholders. The trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

**8. Funds & Reserves**

The charity held unrestricted funds of -£2,868 at the year-end (2024: £387). The negative balance represents expenditure incurred in the year which is expected to be met from future income. The trustees are satisfied that future income streams will be sufficient to eliminate the deficit.

**9. Creditors Note**

The year-end creditor balance of £2,868 relates to expenditure incurred before the year end but paid after the year end

**10. Related Party Transactions**

During the year, reimbursements totalling £7,671 were made to two trustees for expenses they personally incurred on behalf of the charity.

These comprised £7,433 reimbursed to Raphaya Pinas and £238 reimbursed to Sandra Ofori. The expenses related to charitable activities and ministry support.

No trustee received remuneration or any other personal benefit from the charity.

**11. Trustees' Expenses**

Two trustees were reimbursed a total of £7,671 for expenses incurred on behalf of the charity. No other trustee claimed or received expenses during the year.