



REGISTERED CHARITY NUMBER: 1166826

**THE WORD EVANGELISTIC
MINISTRY INTERNATIONAL**

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH NOVEMBER 2023**

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REPORT OF THE TRUSTEES

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH NOVEMBER 2023

The Word Evangelical Ministry International
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For the Year Ended 30th November 2023

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The Word Evangelistic Ministry International

Legal and Administrative Information

Board of Trustees:	Jonas Larty Meek Patience Agbeka Crentsil Stephen Adjei Opoku
Charity Number	1166826
Company Number	CE006545 (England & Wales)
Registered Office:	87 Stamford Road London London E6 1LP
Independent Examiner	Patrick Jusu FCCA PAJ Accountants 10 - 16 Tiller Road Docklands London E14 8PX

The Word Evangelistic Ministry International

For the Year Ended 30 November 2023

The trustees present their report with the financial statements of the charity for the year ended 30 November 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 (FRS102) Effective 1 January 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes Trust Deed.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Information for new charity trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the articles of association; and
- (b) a copy of the charity's latest Trustees' Annual Report and statement of accounts

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees confirm that they regularly review the significant risks facing the Charity and have systems and procedures in place to mitigate those risks. The charity's Secretary is responsible for the day-to-day monitoring of risk and reporting to the Trustees.

Induction and training of new trustees

All trustees are expected to attend:

- Volunteer induction training
- Trustee induction session
- Any other update training of relevance to board members

As part of the induction process all trustees receive copies of the following:

- Outline of current boards skills and experience
- A copy of the previous year's annual report and financial report
- A copy of the memorandum and articles of association (governing document)
- A copy of the previous board meeting minutes (once agreement for appointment has been made by the Trustees)
- Charity Commission CC3 - The essential trustee: What you need to know
- Charity Commission CC60 - The Hall marks of an Effective Charity
- Copies of the trustee handbook with all current up to date policies

The Word Evangelistic Ministry International
For the Year Ended 30 November 2023

Public Benefit Statement

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Sunday Services, weekly prayer meetings and bible studies were held throughout the year on designated dates.

We go for public outreaches to engage interested members of the public on one to one discussion to enlighten them on the Christian faith.

Objectives and Aims

Our objectives are to; seek the advancement of the Christian religion in accordance with the teachings of the word of God, the Holy Bible. In doing so, we intend to educate people in the word of God and to teach the knowledge of Jesus Christ all over our area of operation and beyond.

In addition, to help in the relief of poverty in our areas of operation and beyond: directly to our immediate members, their families, members of the local, national and international community as occasion would demand in cash and in kind. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims and objectives. In carrying out this review, the trustees have considered public benefit application as below.

Significant Activities

The main activities of the church are as follows:

- Sunday Services, weekly prayer meetings and bible studies were held throughout the year on designated dates
- We engage and participate in local community activities organised to better the lot of East Ham for example joint meetings with other religious charities..

We go for public outreaches to engage interested members of the public on one to one discussion to enlighten them on the Christian faith

Volunteers

The efforts of volunteers are at the heart of our charity. Incoming volunteers attend full induction programme. And afterwards are sent to trainings in the area of the contribution based on assessed skill need. Some of our long-standing volunteers have worked with us for a considerable period contributing invaluable time and skills to the charity. The church is grateful for the unstinting efforts of its volunteers who are involved in service provision, and administration.

The Word Evangelistic Ministry International
For the Year Ended 30 November 2023

FINANCIAL REVIEW

Reserves

It is the objective of the charity to ensure funds are kept at a level which provides sufficient funds to cover management, administration and support costs on an ongoing basis. Based on the charity's size, the context of future plans, the level of our financial commitments and contractual obligations held, it's our policy to maintain reserves of not less than equivalent of three months recurrent expenditure.

The Charity has a policy of keeping any surplus liquid funds in short-term deposits which can be readily accessed and where the capital is protected.

GOING CONCERN

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its objectives and activities for the public benefit for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Further details regarding the adoption of the going concern basis are in note 1 'Accounting Policies' in the financial statements.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 9th August 2024 and signed on its behalf by:

Jlarty

Jonas Larty

Trustee

**The World Evangelistic Ministry International
Independent Examiners Report to the Trustees
For the year ended 30th November 2023**

I report on the accounts for the year ended 30 November 2023 set out on pages six to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

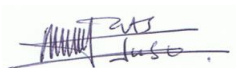
Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 statements 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 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Jusu FCCA
Independent examiner
PAJ Accountants
10 - 16 Tiller Road
Docklands, London E14 8PX

Date: 9th August 2024

The Word Evangelistic Ministry International
Statement of Financial Activities
For the Year Ended 30 November 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	2023 £	2022 £
INCOMING RESOURCES					
Incoming Resources from generated funds					
Voluntary Income					
Donations	2	5,337	-	5,337	1,670
Other Income					
Investment Income	3	-	-	-	-
Total Incoming Resources		5,337	-	5,337	1,670
RESOURCES EXPENDED					
Resources expended on Charitable Activities:					
Charitable activities costs	4	-	-	-	-
Cost of generating voluntary income	5	1,781	-	1,781	2,484
Resources Expended		1,781	-	1,781	2,484
Other Resources Expended					
Governance costs	6	-	-	-	-
Other support costs	7	31	-	31	189
		31	-	31	189
Total Resources Expended		1,812	-	1,812	2,672
Net incoming resources for the year		3,525	-	3,525	(1,002)
RECONCILIATION OF FUNDS					
Net movement in funds		3,525	-	3,525	(1,002)
Fund balances brought forward		101	-	101	(1,103)
Fund balances carried forward		3,626	-	3,626	101

The Word Evangelistic Ministry International
Balance Sheet
At 30 November 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
Fixed Assets					
Tangible fixed assets	11	-	-	-	32
		-	-	-	32
Current Assets					
Debtors	12	-	-	-	-
Cash at bank and in hand		3,626	-	3,626	69
		3,626	-	3,626	69
Creditors: Amounts falling due within one year	13	-	-	-	-
Net Current Assets		3,626	-	3,626	69
Net Assets		3,626	-	3,626	101
Funds	14				
Unrestricted Funds				3,626	101
Restricted Funds				-	-
				3,626	101

The financial statements were approved by the Board of Trustees on 9th August 2024 and were signed on its behalf

Jlarty

Jonas
Trustee

The Word Evangelistic Ministry International
Notes to the Financial Statements
For the Year Ended 30 November 2023

1 Accounting Policies

Accounting Convention

The accounts have been prepared in accordance with all applicable accounting standards, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" revised 2015, except for the alternative headings that have been used in the Statement of Financial Activities, as the Trustees feel that the revised headings make the accounts easier to read for a non-financial audience. The principal accounting policies adopted in the preparation of the accounts are set out below.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and Donations

Income from grants and donations is included in incoming resources when these are receivable.

Going concern

The Charity's activities, together with the factors likely to affect its future performance and position are set out in the Report of the Trustees on pages 2 to 8 which describes the structure, governance and management of the Charity; its risk management policies and procedures, its objectives and activities, the achievements, performance and financial position of the Charity, and its plans for the future. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its objectives and activities for the public benefit for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Resources Expended

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.

Cost of generating funds

Cost of generating funds are those costs relating to the generation of income and includes cost related to the management of the charities activities.

Allocation and apportionment of costs

Support cost are those cost related to shared activities of the organisation and are apportioned on a basis considered appropriate to the underlying activities.

Governance costs

Governance costs are the costs associated with the strategic direction of the charity and with meeting regulatory responsibilities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee. 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.

The Word Evangelistic Ministry International
Notes to the Financial Statements
For the Year Ended 30 November 2023

2	Voluntary Income	30.11.23	30.11.22
		£	£
	Gift Aid	-	-
	Donations	5,337	1,670
		<u>5,337</u>	<u>1,670</u>
3	Investment Income	30.11.23	30.11.22
		£	£
	Bank Interest Received	-	-
		<u>-</u>	<u>-</u>
	Resources Expended		
4	Charitable activities cost	30.11.23	30.11.22
		£	£
	Carpet for church	-	-
	Donations to Redeemer church	-	-
		<u>-</u>	<u>-</u>
5	Cost of generating voluntary income	30.11.23	30.11.22
		£	£
	Equipment expense	-	-
	Rent	1,781	2,484
	Rates	-	-
	Sundry	-	-
		<u>1,781</u>	<u>2,484</u>
6	Governance costs	30.11.23	30.11.22
		£	£
	Accountancy services	-	-
	Bank charges	-	-
		<u>-</u>	<u>-</u>

The Word Evangelistic Ministry International
Notes to the Financial Statements
For the Year Ended 30 November 2022

	30.11.23	30.11.2022
	£	£
7 Other support costs		
Depreciation	31	189
	<u>31</u>	<u>189</u>

8 NET INCOMING/(OUTGOING) RESOURCES

	30.11.23	30.11.2022
	£	£
Net resources are stated after charging/(crediting):		
Depreciation - owned assets	31	189
	<u>31</u>	<u>189</u>

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

There were no trustees' expenses paid neither for the year ended 30 November 2023 nor for the year ended 30 November 2022.

10 STAFF COSTS

	30.11.23	30.11.2022
	£	£
Wages and salaries	-	-
Social security costs	-	-
	<u>-</u>	<u>-</u>

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

	30.11.23	30.11.2022
	<u>-</u>	<u>-</u>

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

The Word Evangelistic Ministry International
Notes to the Financial Statements
For the Year Ended 30 November 2023

11 Tangible Fixed Assets

All assets relate to the Charity and are used for charitable purposes.

Cost	Plant & Machinery £	£	Total £
At 1st Dec 2022	943	-	943
Improvements	-	-	-
Additions	-	-	-
Disposals			-
At 30th November 2023	943	-	943
Depreciation			
At 1st Dec 2022	911	-	911
Charge for the year	32		32
At 30th November 2023	943	-	943
Net Book Value			
At 30th November 2023	-	-	-
Net Book Value			
At 30th November 2022	-	-	32
		30.11.2023	30.11.2022
12 Debtors		£	£
Accrued Income - Fundraising event		-	-
		-	-
		30.11.2023	30.11.2022
13 Creditors: Amounts falling due within one year		£	£
Accrued expenses		-	-
Overdraft		-	-
		-	-

The Word Evangelistic Ministry International
Notes to the Financial Statements
For the Year Ended 30 November 2023

14 MOVEMENTS IN FUNDS

	At 1st Dec 2022	Net Movements in funds	At 30th November 2023
	£	£	£
Unrestricted fund	101	3,525	3,626
Restricted funds	-	-	-
Prior year adjustments	-	-	
	<u>101</u>	<u>3,525</u>	<u>3,626</u>

14 SUMMARY MOVEMENT IN FUNDS FOR THE YEAR

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	5,337	(1,812)	3,525
Restricted funds	-	-	-
	<u>5,337</u>	<u>(1,812)</u>	<u>3,525</u>

The Word Evangelistic Ministry International
Detailed Statement of Financial Activities
For the Year Ended 30 November 2022

	30.11.2023	30.11.2022
INCOMING RESOURCES	£	£
Voluntary income		
Donations	5,337	1,670
Gift Aid	-	-
Total Voluntary Income	<u>5,337</u>	<u>1,670</u>
 TOTAL INCOMING RESOURCES	 <u>5,337</u>	 <u>1,670</u>
 RESOURCES EXPENDED		
 Other Charitable activities cost		
Carpet for church	-	-
Donations to Redeemer church	-	-
Honorarium	-	-
	<u>0</u>	<u>-</u>
 Cost of generating voluntary income		
Rent	1,781	2,484
Rates	-	-
Sundry	-	-
	<u>1,781</u>	<u>2,484</u>
 Governance costs		
Accountancy services	-	-
Bank charges	-	-
	<u>-</u>	<u>-</u>
 Support Costs		
Depreciation	31	189
Insurance	-	-
	<u>31</u>	<u>189</u>
 Total Resources Expended	 <u>1,812</u>	 <u>2,673</u>
 Net Expenditure	 <u>3,525</u>	 <u>(1,002)</u>