

TORCH MINISTRIES

England & Wales · Charity number 1185446

Details

Status Registered

Legal form CIO

Registered 2019-09-23

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

Contact

Address Torch Ministries
PO Box 1138
Camberley
GU15 9UX

Phone 07865669039

Email info@torchm.org

Activities

Objects: 1.THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE; AND2.THE RELIEF OF THOSE IN NEED BY REASON OF POVERTY OR SOCIAL DISADVANTAGE, INCLUDING VIA PROFESSIONAL COUNSELLING TO ACHIEVE AND SUSTAIN POSITIVE MENTAL HEALTH.

Activities: Professional counselling & psychotherapy / discipleship & Bible training / women's ministry / media / spiritual development conferences & meetings / consultancy.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Canada
- Germany
- Turkey
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£120,814	£117,152	-	-
2023-12-31	£66,812	£69,870	-	-
2022-12-31	£55,750	£48,853	-	-
2022-03-31	£17,013	£62,062	-	-
2021-03-31	£80,124	£35,399	-	-

Trustees

Name	Role	Appointed
Patrick Maurice Wright	Chair	2019-06-18
MALCOLM STUART STEER		2019-10-10
Rev SAMUEL BAZMJOU		2019-06-18

TORCH MINISTRIES

England & Wales - Charity number 1185446

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

TORCH MINISTRIES

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185446

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

TORCH MINISTRIES
(Charitable Incorporated Organisation)

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TORCH MINISTRIES
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185446
DATE OF REGISTRATION	23rd September 2019
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES AT 31ST DECEMBER 2024	Malcom Steer Samuel Bazmjou Patrick Wright
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 23rd September 2019

OBJECTS

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

CORRESPONDENCE ADDRESS	Torch Ministries PO Box 1138 Camberley Surrey GU15 9UX
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PRIMARY BANKERS	Barclays Bank Plc 54 Cornmarket Street Oxford OX1 3HB
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
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TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees, who concurrently hold the position of directors, hereby present their report and financial statements for the fiscal year concluding on the 31st of December 2024. The trustees who have served throughout the reporting period and up to the date of this document are delineated on page 3.

Structure, Governance and Management

Torch Ministries is a registered charity and is governed by the Governing Document the CIO - Foundation Registered 23rd September 2019.

Objects

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

Activities

In alignment with these objectives, we provide professional counselling & psychotherapy for women and couples, discipleship, leadership & Bible training for churches, church leaders & disciple-makers, in addition to relief and refugees ministries, media ministry and professional consultancy services. All our Christian activities and goals are for public benefit including serving ethnic refugees.

Christian Psychotherapeutic Counselling, and Trauma Counselling for Women and Couples

We have continued to deliver and extend an array of professional psychotherapeutic counselling, as well as trauma counselling sessions, to women and couples who are experiencing diverse mental health challenges and who originate from backgrounds characterized by abuse, vulnerability, domestic violence, trauma, and substance addiction. We have facilitated both individual and group counselling sessions, in addition to educational teachings and advanced training seminars and workshops. Our counsellor is an esteemed member of the British Association for Counselling and Psychotherapy (BACP-UK). Moreover, our charitable purpose is dedicated to assisting vulnerable and abused women and individuals, particularly those from traumatic backgrounds, by addressing their mental health and personal challenges at a profound level, thereby facilitating their transformation towards enhanced mental and social well-being. We have also provided a mentoring and coaching service and post-counselling support.

Discipleship, Leadership & Bible Training

We have conducted both in-person and virtual training conferences, meetings, seminars, and workshops ranging from basic to advanced levels for churches, church leaders, and disciple-makers to enhance, equip, and educate them. Our charitable mission is to assist individuals and churches/communities in deeply developing their Christian faith, receiving training, and evolving into individuals/churches/communities that advance in maturity and understanding, thereby enabling them to provide improved various Christian services to others for the purpose of effecting community and society transformation.

Relief and Refugees Ministries

We are reaching out to ethnic refugees and placelessness through a variety of ministries, such as assisting churches and communities that support refugees and migrants, sharing the Gospel with them, while also offering various types of relief support for their actual needs.

Media

We provided broadcasts, disseminated and produced teachings pertaining to Biblical discipleship, spiritual formation, and theological (practical theology) teachings through satellite television, podcasts, videos, and social media platforms for both Christians and non-Christians. Our charitable purpose is to assist individuals in gaining a deeper comprehension of the Christian faith and doctrine, as well as to provide training in Biblical and theological (formational) principles. Ultimately, this endeavour will be manifested in their private and public lives and character, thereby enhancing their capacity to serve others in diverse manners.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Women's Ministry

We have persistently endeavoured to extend our ministerial services to women who have encountered oppression, abuse, or trauma. Furthermore, we have facilitated discipleship and Bible training conferences while offering systematic Bible training and discipleship for women. Our charitable purpose is to assist women across diverse age groups in their training, transformation, and in the enhancement of their Christian faith, thereby enabling them to serve others more effectively in various capacities.

Financial Review

This current financial year has demonstrated an improvement when compared to the previous year, reflecting a positive trend that is both encouraging and indicative of our ongoing progress. There is a pressing need for action, which is complemented by a clearly defined strategy and a comprehensive plan that is specifically designed to enhance our efforts in securing additional funding and donations; these resources are absolutely crucial for us to successfully meet the goals and initiatives we have set forth for the upcoming fiscal year. The trustees are in the process of diligently crafting a detailed and meticulous plan that will guide the execution of this initiative in the next financial year, ensuring that we are thoroughly prepared and strategically positioned to meet the budgetary targets that have been established for our charity.

Trustees' Responsibilities

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


The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. 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 CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

29th September 2025

Approved by the Trustees on

Signed on their behalf by Trustee ... 

Printed Name: Patrick M. Wright

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	120,814	-	120,814	66,812
TOTAL INCOMING RESOURCES		120,814	-	120,814	66,812
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	114,832	-	114,832	67,710
Governance Costs	4b	2,320	-	2,320	2,160
TOTAL RESOURCES EXPENDED		117,152	-	117,152	69,870
NET INCOMING (OUTGOING) RESOURCES		3,662	-	3,662	(3,058)
Funds Brought Forward		3,515	-	3,515	6,573
TOTAL FUNDS CARRIED FORWARD		7,177	-	7,177	3,515

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	8,257	-	8,257	4,475
Total Current Assets		8,257	-	8,257	4,475
Creditors: Amounts falling due within one	9	1,080	-	1,080	960
NET CURRENT ASSETS		7,177	-	7,177	3,515
TOTAL ASSETS less current liabilities		7,177	-	7,177	3,515
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		7,177	-	7,177	3,515
Funds of the Charity					
General Funds		7,177	-	7,177	3,515
Restricted Funds	5	-	-	-	-
Total Funds		7,177	-	7,177	3,515

Approved by the Trustees on 29th September 2025

Signed on their behalf by Trustee



Printed Name: Patrick M. Wright

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2024: None

31st December 2023: None

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations, Grants & Legacies				
Gifts & Donations	6,058	-	6,058	7,862
Grants Received	114,756	-	114,756	58,950
	120,814	-	120,814	66,812

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Cost of Charitable Activities				
Advertising & Publicity	1,800	-	1,800	1,000
Leadership, Discipleship, Bible Training & Media Costs	31,132	-	31,132	11,000
Office Costs	3,900	-	3,900	1,250
Psychotherapeutic Counselling, Training and Women's Ministry	74,700	-	74,700	54,460
Relief & Refugees Ministries	3,300	-	3,300	-
	114,832	-	114,832	67,710

b) Governance Costs

Independent Examiners Fees	9	1,080	-	1,080	960
Legal & Professional Fees		1,240	-	1,240	1,200
		2,320	-	2,320	2,160

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Cash at Bank & in Hand	8,257	-	8,257	4,475
	8,257	-	8,257	4,475

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Independent Examiners Fees	1,080	-	1,080	960
	1,080	-	1,080	960

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	7,177	-	7,177	3,515
Long Term Liabilities	-	-	-	-
	7,177	-	7,177	3,515

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Reverend Samuel Bazmjou received £24,500 (2023:£11,300) for Leadership, Discipleship, Bible Training & Media costs in his capacity as CEO of Torch Ministries in furtherance of the Charity's objects.

During the financial year Mrs Rashin Soodmand-Bazmjou (Wife of Trustee Mr Samuel Bazmjou) received £35,000 (2023:£33,000) for Psychotherapeutic Counselling & Women's Ministry, Media and discipleship costs supplied to Torch Ministries in furtherance of the Charity's objects.

During the financial year Trustee Malcom Steer received £1,000 for providing services of Torch Ministries in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no other direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Torch Ministries on the accounts for the year ended 31st December 2024 set out on pages 6 to 12.

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 of the Charities Act 2011 (the Charities 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 Commission (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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 7th October 2025

TORCH MINISTRIES

England & Wales - Charity number 1185446

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
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LEGAL AND ADMINISTRATIVE INFORMATION

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LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 23rd September 2019

OBJECTS

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TORCH MINISTRIES
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

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Financial Review

This financial year has exhibited a marked improvement in comparison to the preceding year, particularly in the context of the challenges posed by the global Pandemic that has affected numerous sectors. There exists a pressing necessity, accompanied by a well-defined strategy and comprehensive plan, aimed at augmenting the acquisition of additional funds and donations, which is essential to successfully achieve the objectives and initiatives outlined for the upcoming fiscal year. The trustees are currently formulating a meticulous plan to execute this initiative in the forthcoming financial year, ensuring that we are adequately positioned to fulfil the budgetary targets that have been established.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees' Responsibilities

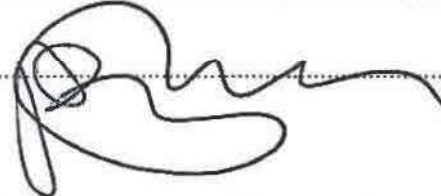
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- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7th October 2024

Signed on their behalf by Trustee 

Printed Name:

PATRICK N. WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	66,812	-	66,812	55,750
TOTAL INCOMING RESOURCES		66,812	-	66,812	55,750
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	67,710	-	67,710	47,603
Governance Costs	4b	2,160	-	2,160	1,250
TOTAL RESOURCES EXPENDED		69,870	-	69,870	48,853
NET INCOMING (OUTGOING) RESOURCES		(3,058)	-	(3,058)	6,897
Funds Brought Forward		6,573	-	6,573	(324)
TOTAL FUNDS CARRIED FORWARD		3,515	-	3,515	6,573

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

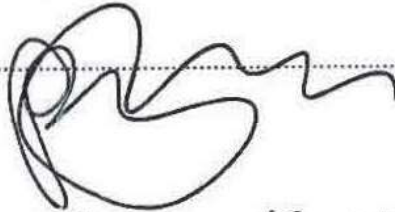
The notes on pages 8 to 12 form part of these financial statements.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	4,475	-	4,475	7,373
Total Current Assets		4,475	-	4,475	7,373
Creditors: Amounts falling due within one year	9	960	-	960	800
NET CURRENT ASSETS		3,515	-	3,515	6,573
TOTAL ASSETS less current liabilities		3,515	-	3,515	6,573
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		3,515	-	3,515	6,573
Funds of the Charity					
General Funds		3,515	-	3,515	6,573
Restricted Funds	5	-	-	-	-
Total Funds		3,515	-	3,515	6,573

Approved by the Trustees on 7th October 2024

Signed on their behalf by Trustee 

Printed Name:

PATRICK N. WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023: None

31st December 2022: None

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations, Grants & Legacies				
Gifts & Donations	7,862	-	7,862	5,713
Grants Received	58,950	-	58,950	50,037
	66,812	-	66,812	55,750

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Cost of Charitable Activities				
Advertising & Publicity	1,000	-	1,000	600
Equipment Costs	-	-	-	300
Leadership, Discipleship, Bible Training & Media Costs	11,000	-	11,000	9,138
Office Costs	1,250	-	1,250	534
Psychotherapeutic Counselling, Training and Women's Ministry	54,460	-	54,460	37,031
	67,710	-	67,710	47,603

b) Governance Costs

Independent Examiners Fees	9	960	-	960	800
Legal & Professional Fees		1,200	-	1,200	450
		2,160	-	2,160	1,250

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Cash at Bank & in Hand	4,475	-	4,475	7,373
	4,475	-	4,475	7,373

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Independent Examiners Fees	960	-	960	800
	960	-	960	800

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	3,515	-	3,515	6,573
Long Term Liabilities	-	-	-	-
	3,515	-	3,515	6,573

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Reverend Samuel Bazmjou received £11,000 (2022:£11,300) for Leadership, Discipleship, Bible Training & Media costs in his capacity as CEO of Torch Ministries in furtherance of the Charity's objects.

During the financial year Mrs Rashin Soodmand-Bazmjou (Wife of Trustee Mr Samuel Bazmjou) received £33,000 (2022:£35,000) for Psychotherapeutic Counselling & Women's Ministry, Media and discipleship costs supplied to Torch Ministries in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no other direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Torch Ministries on the accounts for the year ended 31st December 2023 set out on pages 6 to 12.

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 of the Charities Act 2011 (the Charities 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 Commission (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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 9th October 2024

TORCH MINISTRIES

England & Wales - Charity number 1185446

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE PERIOD 31ST DECEMBER 2022**

TORCH MINISTRIES

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185446

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

TORCH MINISTRIES
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

TORCH MINISTRIES
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185446
DATE OF REGISTRATION	23rd September 2019
START OF FINANCIAL PERIOD	1st April 2022
END OF FINANCIAL PERIOD	31st December 2022
TRUSTEES AT 31ST DECEMBER 2022	Malcom Steer Samuel Bazmjou Patrick Wright
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 23rd September 2019

OBJECTS

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

CORRESPONDENCE ADDRESS	Torch Ministries PO Box 1138 Camberley Surrey GU15 9UX
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PRIMARY BANKERS	Barclays Bank Plc 54 Cornmarket Street Oxford OX1 3HB
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31ST DECEMBER 2022

The trustees, who are also directors, present their report and accounts for the period ended 31st December 2022. The trustees who served during the period and up to the date of this report are set out on page 3.

Structure, Governance and Management

Torch Ministries is a registered charity and is governed by the Governing Document the CIO - Foundation Registered 23rd September 2019.

Objects

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

Activities

In pursuance of these objectives, we provide professional counselling & psychotherapy for women and couples, discipleship, leadership & Bible training for churches, church leaders & disciple-makers, as well as women's ministry, media ministry and consultancy. All our Christian activities and goals are for public benefit including serving ethnic refugees.

Discipleship, Leadership & Bible Training

We have held in person and online basic to advanced training conferences, meetings, seminars and workshops for churches, church leaders & disciple-makers to strengthen, equip and train them. Our charitable purpose is to help individuals and churches/communities grow deeply in their Christian faith, be trained and become persons/ churches/communities who grow in maturity, understanding and who are able to offer better various Christian services to others in order to transform the community.

Christian Psychotherapeutic Counselling, and Trauma Counselling for Women and Couples

We continue to provide and offer various professional psychotherapeutic counselling, and trauma counselling sessions to women and couples, who have various mental health issues and who come from abusive, vulnerable, domestic violence, traumatic and drug addiction backgrounds. We have provided, individual and group counselling as well as teachings. Our counsellor is a member of British Association for Counselling and Psychotherapy BACP-UK. Furthermore, our charitable purpose is to help vulnerable and abused women/people e.g. from traumatic backgrounds, to deal with their mental health and personal issues on a deeper level, so that they will be transformed and be healthier mentally and socially. We also offer a mentoring and post-counselling service.

Media

We provide broadcast, disseminated and produced Bible, discipleship, spiritual formation and theological (practical theology) teachings via satellite TV, podcast & video, and social media for Christians and non-Christians. Our charitable purpose is to help people better understand the Christian faith and doctrine and also be trained Biblically and theologically (formational). Ultimately this will be reflected in their personal and public life and character, making them better able to serve others in various ways.

Women's Ministry

We have continued to provide ministry to women who have experienced, oppression, abuse or trauma. Furthermore, we provide discipleship and Bible training conferences and provide discipleship and systematic Bible training for women. Our charitable purpose is to help women in different age ranges to be trained, transformed and to grow in their Christian faith and serve others better in various aspects.

Financial Review

This financial year was short (9 months) due to the change of term for our annual return. There is a need and clear strategy and plan to raise more funds and donations in order to meet next year's objectives and plans. The trustees are planning to do this for the next financial year ahead so that we can meet the target budget.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022

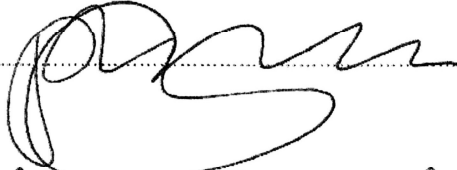
Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 5th October 2023

Signed on their behalf by Trustee 

Printed Name:

PATRICK MAURICE WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	55,750	-	55,750	17,013
TOTAL INCOMING RESOURCES		55,750	-	55,750	17,013
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	47,603	-	47,603	60,976
Governance Costs	4b	1,250	-	1,250	1,086
TOTAL RESOURCES EXPENDED		48,853	-	48,853	62,062
NET INCOMING (OUTGOING) RESOURCES		6,897	-	6,897	(45,049)
Funds Brought Forward		(324)	-	(324)	44,725
TOTAL FUNDS CARRIED FORWARD		6,573	-	6,573	(324)

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	7,373	-	7,373	426
Total Current Assets		7,373	-	7,373	426
Creditors: Amounts falling due within one year	9	800	-	800	750
NET CURRENT ASSETS		6,573	-	6,573	(324)
TOTAL ASSETS less current liabilities		6,573	-	6,573	(324)
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		6,573	-	6,573	(324)
Funds of the Charity					
General Funds		6,573	-	6,573	(324)
Restricted Funds	5	-	-	-	-
Total Funds		6,573	-	6,573	(324)

Approved by the Trustees on 5th October 2023

Signed on their behalf by Trustee 

Printed Name:

PATRICIA MAURICE WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022: None

31st March 2022: None

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	5,713	-	5,713	9,317
Grants Received	50,037	-	50,037	7,696
	55,750	-	55,750	17,013

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
Advertising & Publicity	600	-	600	1,486
Equipment Costs	300	-	300	1,825
Gifts & Donations	-	-	-	68
Leadership, Discipleship, Bible Training & Media Costs	9,138	-	9,138	10,904
Office Costs	534	-	534	3,000
Psychotherapeutic Counselling & Women's Ministry	37,031	-	37,031	34,072
Relief Ministries	-	-	-	9,621
	47,603	-	47,603	60,976
b) Governance Costs				
Independent Examiners Fees	800	-	800	750
Legal & Professional Fees	450	-	450	336
	1,250	-	1,250	1,086

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Mar-22 £
Cash at Bank & in Hand	7,373	-	7,373	426
	7,373	-	7,373	426

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Mar-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Mar-22 £
Independent Examiners Fees	800	-	800	750
	800	-	800	750

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	6,573	-	6,573	(324)
Long Term Liabilities	-	-	-	-
	6,573	-	6,573	(324)

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Mr Samuel Bazmjou received £11,300 (2021/22:£11,006) for Leadership, Discipleship, Bible Training & Media costs in his capacity as Reverend of Torch Ministries in furtherance of the Charity's objects.

During the financial year Mrs Rashin Soodmand-Bazmjou (Wife of Trustee Mr Samuel Bazmjou) received £35,000 (2021/22:£33,462) for Psychotherapeutic Counselling & Women's Ministry, Media and discipleship costs supplied to Torch Ministries in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no other direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

TORCH MINISTRIES
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Torch Ministries on the accounts for the period ended 31st December 2022 set out on pages 6 to 12.

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 of the Charities Act 2011 (the Charities 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 Commission (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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 13th October 2023

TORCH MINISTRIES

England & Wales - Charity number 1185446

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

TORCH MINISTRIES

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185446

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

TORCH MINISTRIES
(Charitable Incorporated Organisation)

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TORCH MINISTRIES
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185446
DATE OF REGISTRATION	23rd September 2019
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Malcom Steer Samuel Bazmjou Patrick Wright
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 23rd September 2019

OBJECTS

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

CORRESPONDENCE ADDRESS	Torch Ministries PO Box 533 Farnborough Surrey GU14 4HN
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PRIMARY BANKERS	Barclays Bank Plc 54 Cornmarket Street Oxford OX1 3HB
------------------------	--

INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
------------------------------	--

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees, who are also directors, present their report and accounts for the year ended 31st March 2022. The trustees who served during the period and up to the date of this report are set out on page 3.

Structure, Governance and Management

Torch Ministries is a registered charity and is governed by the Governing Document the CIO - Foundation Registered 23rd September 2019.

Objects

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

Activities

In pursuance of these objectives, we have professional counselling & psychotherapy for women and couples, discipleship, leadership & Bible training for churches, church leaders & disciple-makers, as well as women's ministry, media ministry and consultancy. All our Christian activities and goals are for public benefit including serving ethnic refugees.

Christian Psychotherapeutic Counselling, and Trauma Counselling for Young Girls, Women and Couples

We continue to provide and offer many professional psychotherapeutic counselling, and trauma counselling sessions to young girls, women and couples, who have various mental health issues and come from abusive, vulnerable, domestic violence, traumatic and drug addiction backgrounds. We have provided group counselling also. Our counsellor is a member of British Association for Counselling and Psychography BACP-UK. Furthermore, our charitable purpose is to help vulnerable and abused women/people e.g., from traumatic backgrounds, to deal with their mental health and personal issues on a deeper level, to be transformed and be healthier mentally and socially. We also offer a mentoring and post counselling service.

Discipleship, Leadership & Bible Training

We have run online and in person training conferences, meetings, seminars and workshops for churches, church leaders & disciple-makers to strengthen, equip and train them. Our charitable purpose is to help individuals and groups to grow in their Christian faith, be trained and become persons who grow in maturity and understanding, and are able to offer better Christian services to others.

Media

We have broadcast, disseminated and produced Bible, discipleship, spiritual formation and theological (practical theology) teachings via satellite TV, podcast & video, and social media for Christians and non-Christians. Our charitable purpose is to help people to better understand the Christian faith and doctrine and also be trained Biblically and theologically (formational). Ultimately this will be reflected in their personal life and character, making them better able to serve others in various dimensions.

Women's Ministry

We have continued to provide ministry to women who have experienced, oppression, abuse or trauma. We had several discipleship and Bible training conferences, providing discipleship and systematic Bible trainings for women. Our charitable purpose is to help women in different age ranges to be trained, transformed and to grow in their Christian faith and serve others better.

Relief Ministries

We have provided help and support for persecuted Christian including individuals, groups/churches and refugees.

Financial Review

Still the COVID pandemic had an impact on our charitable fundraising. We need to raise more funds and donations to meet next year's objectives. Trustees are optimistic to have a better financial year next ahead, to meet the target budgets.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

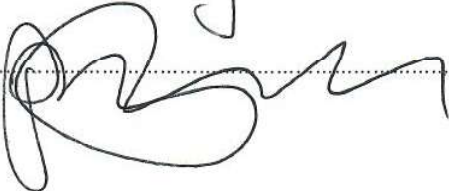
Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12th January 2023

Signed on their behalf by Trustee 

Printed Name:

PATRICK WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	17,013	-	17,013	80,124
TOTAL INCOMING RESOURCES		17,013	-	17,013	80,124
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	60,976	-	60,976	34,479
Governance Costs	4b	1,086	-	1,086	920
TOTAL RESOURCES EXPENDED		62,062	-	62,062	35,399
NET INCOMING (OUTGOING) RESOURCES		(45,049)	-	(45,049)	44,725
Funds Brought Forward		44,725	-	44,725	-
TOTAL FUNDS CARRIED FORWARD		(324)	-	(324)	44,725

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	426	-	426	45,475
Total Current Assets		426	-	426	45,475
Creditors: Amounts falling due within one	9	750	-	750	750
NET CURRENT ASSETS		(324)	-	(324)	44,725
TOTAL ASSETS less current liabilities		(324)	-	(324)	44,725
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		(324)	-	(324)	44,725
Funds of the Charity					
General Funds		(324)	-	(324)	44,725
Restricted Funds	5	-	-	-	-
Total Funds		(324)	-	(324)	44,725

Approved by the Trustees on 12th January 2023

Signed on their behalf by Trustee 

Printed Name:

PATRICK WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022: None

31st March 2021: None

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Gifts & Donations	9,317	-	9,317	43,095
Grants Received	7,696	-	7,696	37,029
	17,013	-	17,013	80,124

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Advertising & Publicity	1,486	-	1,486	250
Leadership, Discipleship, Bible Training & Media Costs	10,904	-	10,904	7,393
Equipment Costs	1,825	-	1,825	3,690
Gifts & Donations	68	-	68	125
Office Costs	3,000	-	3,000	460
Psychotherapeutic Counselling & Women's Ministry	34,072	-	34,072	17,100
Relief Ministries	9,621	-	9,621	5,060
Sundry Expenses	-	-	-	264
Travel & Subsistence	-	-	-	138
	60,976	-	60,976	34,479

b) Governance Costs

Independent Examiners Fees	9	750	-	750	750
Legal & Professional Fees		336	-	336	170
		1,086	-	1,086	920

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank & in Hand	426	-	426	45,475
	426	-	426	45,475

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiners Fees	750	-	750	750
	750	-	750	750

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	(324)	-	(324)	44,725
Long Term Liabilities	-	-	-	-
	(324)	-	(324)	44,725

TORCH MINISTRIES

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Mr Samuel Bazmjou received £11,006 (2020/21:£7,393) for Discipleship, Bible Training & Media costs in his capacity as Reverend of Torch Ministries in furtherance of the Charity's objects.

During the financial year Mrs Rashin Soodmand-Bazmjou (Wife of Trustee Mr Samuel Bazmjou) received £33,462 (2020/21:£17,100) for Psychotherapeutic Counselling & Women's Ministry costs supplied to Torch Ministries in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no other direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

TORCH MINISTRIES
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Torch Ministries on the accounts for the year ended 31st March 2022 set out on pages 6 to 12.

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 of the Charities Act 2011 (the Charities 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 Commission (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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 14th January 2023

TORCH MINISTRIES

England & Wales - Charity number 1185446

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

TORCH MINISTRIES

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185446

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

TORCH MINISTRIES
(Charitable Incorporated Organisation)

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TORCH MINISTRIES
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185446
DATE OF REGISTRATION	23rd September 2019
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES AT 31ST MARCH 2021	Malcom Steer Samuel Bazmjou Patrick Wright
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 23rd September 2019

OBJECTS

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

CORRESPONDENCE ADDRESS	Torch Ministries PO Box 533 Farnborough Surrey GU14 4HN
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PRIMARY BANKERS	Barclays Bank Plc 54 Cornmarket Street Oxford OX1 3HB
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees, who are also directors, present their report and accounts for the year ended 31st March 2021. The trustees who served during the period and up to the date of this report are set out on page 3.

Structure, Governance and Management

Torch Ministries is a registered charity and is governed by the Governing Document the CIO - Foundation Registered 23rd September 2019.

Objects

1. The advancement of the Christian faith in such ways as the charity trustees may from time to time decide. 2. The relief of those in need by reason of poverty or social disadvantage, including via professional counselling to achieve and sustain positive mental health.

Activities

In pursuance of these objectives, we have professional counselling & psychotherapy for women and couples, discipleship, formational & Bible training for churches, church leaders & disciple-makers, spiritual development conferences & meetings, women's ministry, media and consultancy.

All our Christian activities and goals are for public benefit including ethnic Persian refugees.

Christian Psychotherapeutic Counselling, and Trauma Counselling for Young Girls, Women and Couples

We continue to provide and offer many professional psychotherapeutic counselling, and trauma counselling sessions to young girls, women and couples, who have various mental health issues and come from abusive, vulnerable, domestic violence, traumatic and drug addiction backgrounds. We have provided group counselling also. Our counsellor is a member of British Association for Counselling and Psychography BACP-UK. Furthermore, our charitable purpose is to help the vulnerable women/people from such backgrounds to deal with their mental health and personal issues on a deeper level and so have also offered a care and mentoring service.

Systematic Discipleship, Formational & Bible Training

We had conferences, meetings, seminars and workshops for churches, church leaders & disciple-makers to strengthen, equip and train them. Our charitable purpose is to help people to grow in their Christian faith.

Media

We continue to record and produce Bible, discipleship, spiritual formation, theological teachings and broadcasted and disseminated via podcast & video, social media and satellite TV for Christians and non-Christians. Our charitable purpose is to help people to better understand the Christian faith and grow in their faith.

Women's Ministry

We continue to provide ministry to women who have experienced, oppression, abuse or trauma. We had several discipleship and Bible trainings conferences discipleship and systematic Bible trainings for women.

Relief Ministries

We provided help and support for persecuted Christian.

Financial Review

The COVID pandemic lockdown had a significant impact on our fundraising. Since the lockdown we were not able to travel and visit churches, communities and people face to face and make a connection to raise sufficient funds for our objectives. We need to raise more funds and donations to meet next year's objectives. Trustees are optimistic to have a better financial year next year, post-pandemic to meet the target budget.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18th January 2022

Signed on their behalf by Trustee 

Printed Name:

PATRICK M. WRIGHT

TORCH MINISTRIES

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	80,124	-	80,124	7,631
TOTAL INCOMING RESOURCES		80,124	-	80,124	7,631
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	34,479	-	34,479	7,631
Governance Costs	4b	920	-	920	-
TOTAL RESOURCES EXPENDED		35,399	-	35,399	7,631
NET INCOMING (OUTGOING) RESOURCES		44,725	-	44,725	-
Funds Brought Forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		44,725	-	44,725	-

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

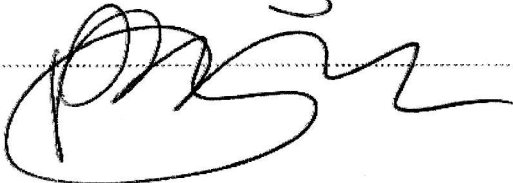
TORCH MINISTRIES

(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31ST MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	45,475	-	45,475	-
Total Current Assets		45,475	-	45,475	-
Creditors: Amounts falling due within one year	9	750	-	750	-
NET CURRENT ASSETS		44,725	-	44,725	-
TOTAL ASSETS less current liabilities		44,725	-	44,725	-
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		44,725	-	44,725	-
Funds of the Charity					
General Funds		44,725	-	44,725	-
Restricted Funds	5	-	-	-	-
Total Funds		44,725	-	44,725	-

Approved by the Trustees on 18th January 2022

Signed on their behalf by Trustee 

Printed Name: PATRICK D. WRIGHT

TORCH MINISTRIES
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations, Grants & Legacies				
Gifts & Donations	43,095	-	43,095	100
Grants Received	37,029	-	37,029	7,531
	80,124	-	80,124	7,631

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Cost of Charitable Activities				
Advertising & Publicity	250	-	250	-
Discipleship, Bible Training & Media Costs	7,393	-	7,393	-
Equipment Costs	3,690	-	3,690	-
Gifts & Donations	125	-	125	-
Office Costs	278	-	278	-
Planning Costs	182	-	182	-
Psychotherapeutic Counselling & Women's Ministry	17,100	-	17,100	-
Relief Ministries	5,060	-	5,060	7,631
Sundry Expenses	264	-	264	-
Travel & Subsistence	138	-	138	-
	34,479	-	34,479	7,631

b) Governance Costs

Independent Examiners Fees	9	750	-	750	-
Legal & Professional Fees		170	-	170	-
		920	-	920	-

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank & in Hand	45,475	-	45,475	-
	45,475	-	45,475	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiners Fees	750	-	750	-
	750	-	750	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

TORCH MINISTRIES
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Mr Samuel Bazmjou received £7,393 for Discipleship, Bible Training & Media costs in his capacity as Reverend of Torch Ministries in furtherance of the Charity's objects.

During the financial year Mrs Rashin Soodmand-Bazmjou (Wife of Trustee Mr Samuel Bazmjou) received £17,100 for Psychotherapeutic Counselling & Women's Ministry costs supplied to Torch Ministries in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no other direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

TORCH MINISTRIES
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Torch Ministries on the accounts for the year ended 31st March 2021 set out on pages 6 to 12.

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 of the Charities Act 2011 (the Charities 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 Commission (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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

W.M Hall LLB
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 25th January 2022