

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales · Charity number 1186268

Details

Status Registered

Legal form CIO

Registered 2019-11-11

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

Contact

Address Room G09
Ram Mill Business Center
Gordon Street
Chadderton
Manchester
MANCHESTER

Phone 07506780665

Email pastors.kemif@gmail.com

Activities

Objects: 1.THE ADVANCEMENT OF THE CHRISTIAN RELIGION MAINLY, BUT NOT EXCLUSIVELY, BY MEANS OF BROADCASTING CHRISTIAN MESSAGES OF AN EVANGELISTIC AND TEACHING NATURE, THROUGH THE HOLDING OF CHRISTIAN RELIGIOUS WORSHIP, PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIAN RELIGION TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.2.TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE BY PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.3.ADVANCE EDUCATION OF THE PUBLIC ON STABLE AND HEALTHY RELATIONSHIPS, INCLUDING PROMOTING THE CAPABILITY OF INDIVIDUALS TO FORM AND SUSTAIN STABLE AND HEALTHY RELATIONSHIPS AS WELL AS EDUCATION AND RESEARCH INTO RELATIONSHIPS AND MATTERS CONNECTED WITH FAMILY LIFE. 4.TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE WHO ARE SOCIALLY EXCLUDED, TO RELIEVE THE NEEDS OF SUCH PEOPLE AND ASSIST THEM TO INTEGRATE INTO SOCIETY, THROUGH THE PROVISION OF A LOCAL NETWORK GROUP THAT ENCOURAGES AND ENABLES THOSE WHO ARE SOCIALLY EXCLUDED TO PARTICIPATE MORE EFFECTIVELY WITHIN THE WIDER COMMUNITY AND BY INCREASING, OR CO-ORDINATING, OPPORTUNITIES TO ENGAGE WITH SERVICE PROVIDERS, TO ENABLE THOSE PROVIDERS TO ADAPT SERVICES TO BETTER MEET THE NEEDS OF THAT COMMUNITY.

Activities: The advancement of the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature, through the holding of Christian religious worship, prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£117,042	£105,415	-	-
2024-07-31	£76,261	£77,082	-	-
2023-07-31	£10,793	£10,340	-	-
2022-07-31	£8,971	£12,890	-	-
2021-07-31	£15,166	£12,388	-	-

Trustees

Name	Role	Appointed
Rev Elizabeth Ibadapo	Chair	2019-11-11
Calvin Kudzai Mutunzi		2019-11-11
Harry Adeniyi Ibadapo		2019-11-11
Timothy Gabriel Phioenix		2019-11-11

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales - Charity number 1186268

Accounts

Charity Number 1186268

**KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL
FELLOWSHIP (KEMIF)**

TRUSTEES' REPORT AND ACCOUNTS

31 JULY 2025

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Financial statement

For the year ended 31 July 2025

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KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Reference and administrative details

For the year ended 31 July 2025

Charity Number	1186268
Registered Address	Room G09 Ram Mill Business Center Gordon Street Chadderton Oldham O19 9rh
Trustees	Trustees who served during the year were as follows: Rev Dr Elizabeth Ibidapo – <i>Chair of Trustees</i> Harry Adeniyi Ibidapo Calvin Kudzai Mutunzi Timothy Gabriel Phioenix
Independent Examiner	BC Nwaiwu & Co Ltd Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2025

The Trustees, present their annual report with the audited financial statements of the charity for the year ended 31 July 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022).

About us

Kingdom Empowerment Ministries International Fellowship (KEMIF) is a faith-based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals,

We also promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Trustees

The following person served as trustees during the period:

1. Rev Dr Elizabeth Ibidapo – *Chair of Trustees*
2. Harry Adeniyi Ibidapo
3. Calvin Kudzai Mutunzi
4. Timothy Gabriel Phioenix

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2025

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (January 2022) - (Charities SORP (FRS102)). 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.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on 31st October 2025 and signed on their behalf by

Rev Dr Elizabeth Ibidapo

Chair of Trustees

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Independent examiners' report For the year ended 31 July 2025

I report on the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF), for the year ended 31 July 2025, which are set out on pages 8 to 16.

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under Charities Act 2011 (the 2011 Act) and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 considering any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Independent examiners' report
For the year ended 31 July 2025**

Bernard Nwaiwu, FCA (ICAN)

BC Nwaiwu & Co Ltd
Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 31 October 2025

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Income Statement****For the year ended 31 July 2025**

	Note	31 July 2025	31 July 2024
		£	£
Income:			
Income from charitable activities:			
<i>Operation of the charity</i>	2	117,042	65,261
Income from other activities:			
<i>Other charity activities</i>	3	-	11,000
Total income		<u>117,042</u>	<u>76,261</u>
Expenditure:			
<i>Expenditure on charitable activities:</i>			
Expenses on operation of the charity	4	(105,415)	(77,082)
<i>Costs of raising funds:</i>			
Other charitable activities	5	-	-
Total expenditure		<u>(105,415)</u>	<u>(77,082)</u>
Net income/(expenditure) and net movement in funds for the year		11,628	(821)
Reconciliation of funds			
Total funds brought forward		<u>(1,961)</u>	<u>(1,140)</u>
Total funds carried forward		<u>9,667</u>	<u>(1,961)</u>

The notes on pages 10 to 16 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Balance Sheet
As at 31 July 2025**

	Note	2025	2025	2024	2024
		£	£	£	£
Fixed assets					
Tangible assets	6		329		438
			<hr/>		<hr/>
			329		438
Current assets					
Cash at bank and in hand	7	12,156		369	
Debtors		-		-	
		<hr/>		<hr/>	
		12,156		369	
Creditors: <i>amounts falling due within one year</i>	8	(550)		(500)	
		<hr/>		<hr/>	
Net current assets			(11,606)		(131)
Total assets less current liabilities			<hr/>	<hr/>	<hr/>
			11,935		307
Creditors: <i>amounts falling due after one year</i>			-		-
			<hr/>		<hr/>
Total assets			<hr/>	<hr/>	<hr/>
			11,935		307
Funds					
Unrestricted funds			(3,400)		(1,817)
Restricted funds			8,535		2,124
			<hr/>		<hr/>
Total funds			<hr/>	<hr/>	<hr/>
			11,935		307

Approved by the trustees on 31 October 2025, and signed on their behalf by:

Rev Dr Elizabeth Ibidapo
Chair of Trustees

The notes on pages 10 to 16 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) - (Charities SORP (FRS 102)).

Kingdom Empowerment Ministries International Fellowship (KEMIF) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 July 2025.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

i. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Notes to the financial statements
For the year ended 31 July 2025**

2. Donations and legacies	31 July 2025	31 July 2024
	£	£
Tithe offering	6,082	3,398
Regular offering	28,376	22,268
Donations	54,701	13,772
Building fund	6,503	2,950
Thanksgiving	230	-
Other income	21,149	22,873
	<u>117,042</u>	<u>65,261</u>
	<u><u>117,042</u></u>	<u><u>65,261</u></u>
3. Charity activities	31 July 2025	31 July 2024
	£	£
3a. Grant		
The Ubele Initiative	-	-
0	-	11,000
	<u>-</u>	<u>11,000</u>
	<u><u>-</u></u>	<u><u>11,000</u></u>
3b. Other charity activities		
	£	£
Charitable sales	-	-
Bank interest	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>11,000</u>
	<u><u>-</u></u>	<u><u>11,000</u></u>
4. Operation of the charity	31 July 2025	31 July 2024
	£	£
Staff cost	77,853	62,951
The V.O.W Holds	-	2,482
Rent and venue hire	6,519	4,660
Training and development	500	2,930
KWOW	3,147	1,210
Depreciation	110	146
KemifSom	2,531	1,099
Love in Action	5,639	-
Honorarium	-	200
General office expenses	7,542	133
Advert and promotion	1,024	651
Governance cost	-	120
Professional Fees	550	500
	<u>105,415</u>	<u>77,082</u>
	<u><u>105,415</u></u>	<u><u>77,082</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

5.	Other charitable activities	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Kemif Foundation	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
6.	Tangible fixed assets	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Cost		
	Balance B/F	438	584
	Additions	-	-
	Disposals	-	-
	Revaluations	-	-
	Transfers	-	-
		<u>438</u>	<u>584</u>
	Depreciation		
	Charge for the year	110	146
	On disposals	-	-
		<u>110</u>	<u>146</u>
	Net book value	<u>329</u>	<u>438</u>
7.	Cash at bank and in hand	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Bank	12,156	369
	Cash	-	-
		<u>12,156</u>	<u>369</u>
8.	Creditors	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Trade creditors	550	500
	Total creditors	<u>550</u>	<u>500</u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

9.	Creditors: amounts falling due after one year	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Trade creditors	-	-
	Total creditors	<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
10.	Debtors	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Grant debtors	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
	Prepaid Rent	-	-
	Prepaid Insurance	-	-
	Other prepaid expenses	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
	Other Debtors	-	-
		<u>-</u>	<u>-</u>
	Total debtors	<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2025

11. Fund movements	Balance at 1 August 2024	Income	Expenditure	As at 31 July 2025
	£	£	£	£
Restricted funds				
Restricted project fund	(826)	36,803	(36,895)	(918)
Building fund	2,950	6,503	-	9,453
	<hr/> 2,124	<hr/> 43,306	<hr/> (36,895)	<hr/> 8,535
Unrestricted funds				
General fund	(1,817)	73,737	(68,519)	3,400
	<hr/> (1,817)	<hr/> 73,737	<hr/> (68,519)	<hr/> 3,400
The funds of the charity	<hr/> <hr/> 307	<hr/> <hr/> 117,042	<hr/> <hr/> (105,415)	<hr/> <hr/> 11,935

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales - Charity number 1186268

Accounts

Charity Number 1186268

**KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL
FELLOWSHIP (KEMIF)**

TRUSTEES' REPORT AND ACCOUNTS

31 JULY 2024

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Financial statement

For the year ended 31 July 2024

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KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Reference and administrative details

For the year ended 31 July 2024

Charity Number	1186268
Registered Address	Room G09 Ram Mill Business Center Gordon Street Chadderton Oldham O19 9rh
Trustees	Trustees who served during the year were as follows: Rev Dr Elizabeth Ibidapo – <i>Chair of Trustees</i> Harry Adeniyi Ibidapo Calvin Kudzai Mutunzi Timothy Gabriel Phioenix
Independent Examiner	BC Nwaiwu & Co Ltd Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2024

The Trustees, present their annual report with the audited financial statements of the charity for the year ended 31 July 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022).

About us

Kingdom Empowerment Ministries International Fellowship (KEMIF) is a faith-based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals,

We also promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Trustees

The following person served as trustees during the period:

1. Rev Dr Elizabeth Ibidapo – *Chair of Trustees*
2. Harry Adeniyi Ibidapo
3. Calvin Kudzai Mutunzi
4. Timothy Gabriel Phioenix

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2024

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (January 2022) - (Charities SORP (FRS102)). 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.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on 27th November 2024 and signed on their behalf by

Rev Dr Elizabeth Ibidapo

Chair of Trustees

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Independent examiners' report For the year ended 31 July 2024

I report on the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF), for the year ended 31 July 2024, which are set out on pages 8 to 16.

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under Charities Act 2011 (the 2011 Act) and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 considering any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Independent examiners' report
For the year ended 31 July 2024**

Bernard Nwaiwu, FCA (ICAN)

BC Nwaiwu & Co Ltd
Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 27 November 2024

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Income Statement****For the year ended 31 July 2024**

	Note	31 July 2024	31 July 2023
		£	£
Income:			
Income from charitable activities:			
<i>Operation of the charity</i>	2	65,261	8,793
Income from other activities:			
<i>Other charity activities</i>	3	11,000	2,000
Total income		<u>76,261</u>	<u>10,793</u>
Expenditure:			
<i>Expenditure on charitable activities:</i>			
Expenses on operation of the charity	4	(77,082)	(10,340)
<i>Costs of raising funds:</i>			
Other charitable activities	5	-	-
Total expenditure		<u>(77,082)</u>	<u>(10,340)</u>
Net income/(expenditure) and net movement in funds for the year		(821)	452
Reconciliation of funds			
Total funds brought forward		(688)	(1,140)
Total funds carried forward		<u>(1,509)</u>	<u>(688)</u>

The notes on pages 10 to 16 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Balance Sheet As at 31 July 2024

	Note	2024	2024	2023	2023
		£	£	£	£
Fixed assets					
Tangible assets	6		438		584
			<u>438</u>		<u>584</u>
Current assets					
Cash at bank and in hand	7	369		794	
Debtors		<u>-</u>		<u>-</u>	
		369		794	
Creditors: amounts falling due within one year	8	<u>(500)</u>		<u>(250)</u>	
Net current assets			<u>(131)</u>		<u>544</u>
Total assets less current liabilities			<u>307</u>		<u>1,128</u>
Creditors: amounts falling due after one year			<u>-</u>		<u>-</u>
Total assets			<u><u>307</u></u>		<u><u>1,128</u></u>
Funds					
Unrestricted funds			(1,817)		242
Restricted funds			<u>2,124</u>		<u>886</u>
Total funds			<u><u>307</u></u>		<u><u>1,128</u></u>

Approved by the trustees on 27 November 2024, and signed on their behalf by:

Rev Dr Elizabeth Ibidapo
Chair of Trustees

The notes on pages 10 to 16 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) - (Charities SORP (FRS 102)).

Kingdom Empowerment Ministries International Fellowship (KEMIF) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 July 2025.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

i. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Notes to the financial statements
For the year ended 31 July 2024**

2. Donations and legacies	31 July 2024	31 July 2023
	£	£
Tithe offering	3,398	2,545
Regular offering	22,268	3,293
Donations	13,772	2,955
Building fund	2,950	-
Other income	22,873	-
	<u>65,261</u>	<u>8,793</u>
	<u><u>65,261</u></u>	<u><u>8,793</u></u>
3. Charity activities	31 July 2024	31 July 2023
	£	£
3a. Grant		
The Ubele Initiative	-	2,000
National Lottery Fund	11,000	-
	<u>11,000</u>	<u>2,000</u>
	<u><u>11,000</u></u>	<u><u>2,000</u></u>
3b. Other charity activities		
	£	£
Charitable sales	-	-
Bank interest	-	-
	<u>-</u>	<u>-</u>
	<u>11,000</u>	<u>2,000</u>
	<u><u>11,000</u></u>	<u><u>2,000</u></u>
4. Operation of the charity	31 July 2024	31 July 2023
	£	£
Staff cost	62,951	-
The V.O.W Holds	2,482	3,934
Rent and venue hire	4,660	1,760
Training and development	2,930	650
KWOW	1,210	735
Depreciation	146	195
KemifSom	1,099	950
Honorarium	200	40
General office expenses	133	1,230
Advert and promotion	651	597
Governance cost	120	-
Professional Fees	500	250
	<u>77,082</u>	<u>10,340</u>
	<u><u>77,082</u></u>	<u><u>10,340</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

5. Other charitable activities	31 July 2024	31 July 2023
	£	£
Kemif Foundation	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
6. Tangible fixed assets	31 July 2024	31 July 2023
	£	£
Cost		
Balance B/F	584	779
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	<u>584</u>	<u>779</u>
Depreciation		
Charge for the year	146	195
On disposals	-	-
	<u>146</u>	<u>195</u>
Net book value	<u><u>438</u></u>	<u><u>584</u></u>
7. Cash at bank and in hand	31 July 2024	31 July 2023
	£	£
Bank	369	794
Cash	-	-
	<u>369</u>	<u>794</u>
	<u><u>369</u></u>	<u><u>794</u></u>
8. Creditors	31 July 2024	31 July 2023
	£	£
Trade creditors	500	250
Total creditors	<u><u>500</u></u>	<u><u>250</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

9. Creditors: amounts falling due after one year	31 July 2024	31 July 2023
	£	£
	<hr/>	<hr/>
Trade creditors	-	-
	<hr/>	<hr/>
Total creditors	<hr/> - <hr/>	<hr/> - <hr/>
10. Debtors	31 July 2024	31 July 2023
	£	£
	<hr/>	<hr/>
Grant debtors	-	-
	<hr/>	<hr/>
	<hr/> - <hr/>	<hr/> - <hr/>
Prepaid Rent	-	-
Prepaid Insurance	-	-
Other prepaid expenses	-	-
	<hr/>	<hr/>
	<hr/> - <hr/>	<hr/> - <hr/>
Other Debtors	-	-
	<hr/>	<hr/>
Total debtors	<hr/> - <hr/>	<hr/> - <hr/>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2024

11. Fund movements	Balance at 1 August 2023	Income	Expenditure	As at 31 July 2024
	£	£	£	£
Restricted funds				
Restricted project fund	886	25,267	(26,979)	(826)
Building fund	-	2,950	-	2,950
	886	28,217	(26,979)	2,124
Unrestricted funds				
General fund	242	48,045	(50,103)	(1,817)
	242	48,045	(50,103)	(1,817)
The funds of the charity	1,128	76,261	(77,082)	307

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales - Charity number 1186268

Accounts

Charity Number 1186268

**KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL
FELLOWSHIP (KEMIF)**

TRUSTEES' REPORT AND ACCOUNTS

31 JULY 2023

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Financial statement

For the year ended 31 July 2023

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Statement of financial position	8
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KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Reference and administrative details

For the year ended 31 July 2023

Charity Number	1186268
Registered Address	4 Fossage Close, Manchester M9 7GE
Trustees	Trustees who served during the year were as follows: Rev Dr Elizabeth Ibidapo – <i>Chair of Trustees</i> Timothy Gabriel Phioenix Calvin Kudzai Mutunzi Harry Adeniyi Ibidapo
Independent Examiner	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2023

The Trustees, present their annual report with the audited financial statements of the charity for the year ended 31 July 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022).

About us

Kingdom Empowerment Ministries International Fellowship (KEMIF) is a faith-based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals,

We also promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Trustees

The following person served as trustees during the period:

1. Rev Dr Elizabeth Ibidapo – *Chair of Trustees*
2. Timothy Gabriel Phioenix
3. Calvin Kudzai Mutunzi
4. Harry Adeniyi Ibidapo

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2023

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (January 2022) - (Charities SORP (FRS102)). 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.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on 15 September 2023 and signed on their behalf by

Rev Dr Elizabeth Ibidapo

Chair of Trustees

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Accountants' Report

Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF) for the period ended 31 July 2023.

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF) for the period ended 31st July 2023 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Kingdom Empowerment Ministries International Fellowship (KEMIF), as a body, in accordance with the terms of our engagement dated 1st September 2023. Our work has been undertaken solely to prepare for your approval the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF) and state those matters that we have agreed to state to the Trustees of Kingdom Empowerment Ministries International Fellowship (KEMIF) , as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kingdom Empowerment Ministries International Fellowship (KEMIF) and its Trustees as a body for our work or for this report.

It is your duty to ensure that Kingdom Empowerment Ministries International Fellowship (KEMIF) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kingdom Empowerment Ministries International Fellowship (KEMIF). You consider that Kingdom Empowerment Ministries International Fellowship (KEMIF) is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the statutory accounts.

BC NWAIWU & CO LTD

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 15 September 2023

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Income Statement****For the year ended 31 July 2023**

	Note	31 July 2023	31 July 2022
		£	£
Income:			
Income from charitable activities:			
<i>Operation of the charity</i>	2	8,793	6,971
Income from other activities:			
<i>Other charity activities</i>	3	2,000	2,000
Total income		10,793	8,971
Expenditure:			
<i>Expenditure on charitable activities:</i>			
Expenses on operation of the charity	4	(10,340)	(12,890)
<i>Costs of raising funds:</i>			
Other charitable activities	5	-	-
Total expenditure		(10,340)	(12,890)
Net income/(expenditure) and net movement in funds for the year		452	(3,919)
Reconciliation of funds			
Total funds brought forward		(1,140)	2,779
Total funds carried forward		(688)	(1,140)

The notes on pages 9 to 14 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Balance Sheet
As at 31 July 2023**

	Note	2023	2023	2022	2022
		£	£	£	£
Fixed assets					
Tangible assets	6		584		779
			<hr/>		<hr/>
			584		779
Current assets					
Cash at bank and in hand	7	794		497	
Debtors		-		-	
		<hr/>		<hr/>	
		794		497	
Creditors: amounts falling due within one year	8	(250)		(300)	
		<hr/>		<hr/>	
Net current assets			544		197
			<hr/>		<hr/>
Total assets less current liabilities			1,128		976
Creditors: amounts falling due after one year			-		300
			<hr/>		<hr/>
Total assets			1,128		676
			<hr/> <hr/>		<hr/> <hr/>
Funds					
Unrestricted funds			242		487
Restricted funds			886		188
			<hr/>		<hr/>
Total funds			1,128		676
			<hr/> <hr/>		<hr/> <hr/>

Approved by the trustees on 15 September 2023, and signed on their behalf by:

Rev Dr Elizabeth Ibidapo
Chair of Trustees

The notes on pages 9 to 14 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) - (Charities SORP (FRS 102)).

Kingdom Empowerment Ministries International Fellowship (KEMIF) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 July 2024.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h. Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

i. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

2.	Operation of the charity	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Tithe offering	2,545	4,411
	Regular offering	3,293	1,483
	Donations	<u>2,955</u>	<u>1,078</u>
		<u>8,793</u>	<u>6,971</u>
3.	Other charity activities	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Charitable sales	-	-
	Bank interest	-	-
	Other income	<u>2,000</u>	<u>2,000</u>
		<u>2,000</u>	<u>2,000</u>
4.	Operation of the charity	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Kemif community Care	3,934	1,400
	Rent and venue hire	1,760	1,170
	Training and development	650	-
	KWOW	735	1,773
	Depreciation	195	260
	Kemif-love in action	950	3,150
	Honorarium	40	-
	General office expenses	1,230	4,452
	Advert and promotion	597	385
	Governance cost	-	-
	Professional Fees	<u>250</u>	<u>300</u>
		<u>10,340</u>	<u>12,890</u>
5.	Other charitable activities	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Kemif Foundation	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

6. Tangible fixed assets	31 July 2023	31 July 2022
	<u>£</u>	<u>£</u>
Cost		
Balance B/F	779	1,039
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	<u>779</u>	<u>1,039</u>
Depreciation		
Charge for the year	195	260
On disposals	-	-
	<u>195</u>	<u>260</u>
Net book value	<u><u>584</u></u>	<u><u>779</u></u>
7. Cash at bank and in hand	31 July 2023	31 July 2022
	<u>£</u>	<u>£</u>
Bank	794	497
Cash	-	-
	<u>794</u>	<u>497</u>
8. Creditors	31 July 2023	31 July 2022
	<u>£</u>	<u>£</u>
Trade creditors	250	300
Total creditors	<u><u>250</u></u>	<u><u>300</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2023

9.	Creditors: amounts falling due after one year	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Trade creditors	-	300
	Total creditors	<u>-</u>	<u>300</u>

10.	Debtors	31 July 2023	31 July 2022
		<u>£</u>	<u>£</u>
	Grant debtors	-	-
		<u>-</u>	<u>-</u>
	Prepaid Rent	-	-
	Prepaid Insurance	-	-
	Other prepaid expenses	-	-
		<u>-</u>	<u>-</u>
	Other Debtors	-	-
	Total debtors	<u>-</u>	<u>-</u>

11.	Fund movements	Balance at 1 August 2022	Income	Expenditure	As at 31 July 2023
		£	£	£	£
	Restricted funds				
	Restricted project fund	188	4,317	(3,619)	886
		<u>188</u>	<u>4,317</u>	<u>(3,619)</u>	<u>886</u>
	Unrestricted funds				
	General fund	487	6,476	(6,721)	242
		<u>487</u>	<u>6,476</u>	<u>(6,721)</u>	<u>242</u>
	The funds of the charity	<u>676</u>	<u>10,793</u>	<u>(10,340)</u>	<u>1,128</u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales - Charity number 1186268

Accounts

Charity Number 1186268

**KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL
FELLOWSHIP (KEMIF)**

TRUSTEES' REPORT AND ACCOUNTS

31 JULY 2022

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Financial statement

For the year ended 31 July 2022

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KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Reference and administrative details

For the year ended 31 July 2022

Charity Number	1186268
Registered Address	4 Fossage Close, Manchester M9 7GE
Trustees	Trustees who served during the year were as follows: Rev Dr Elizabeth Ibidapo – <i>Chair of Trustees</i> Harry Adeniyi Ibidapo Calvin Kudzai Mutunzi Timothy Gabriel Phioenix
Independent Examiner	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN Advanced Payment Solutions Limited (APS) {Cashplus Bank} Cottons Centre Cottons Lane London SE1 2QG

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2022

The Trustees, present their annual report with the audited financial statements of the charity for the year ended 31 July 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022).

About us

Kingdom Empowerment Ministries International Fellowship (KEMIF) is a faith-based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals,

We also promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Trustees

The following person served as trustees during the period:

1. Rev Dr Elizabeth Ibidapo – *Chair of Trustees*
2. Harry Adeniyi Ibidapo
3. Calvin Kudzai Mutunzi
4. Timothy Gabriel Phioenix

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2022

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (January 2022) - (Charities SORP (FRS102)). 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.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on 24 December 2022 and signed on their behalf by

Harry Adeniyi Ibidapo

Trustees

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Independent examiners' report For the year ended 31 July 2022

I report on the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF), for the year ended 31 July 2022, which are set out on pages 8 to 15.

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under Charities Act 2011 (the 2011 Act) and is eligible for independent examination, it is my responsibility to:

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

Basis of opinion

My examination consisted of comparing the accounts with the books of account kept by the charity and making such limited enquiries of the officers of the charity as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In my opinion:

the revenue account and balance sheet for year ended 31 July 2022 are in agreement with the books of account kept by the charity in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended 31 July 2022 comply with the requirements of the Charities Act 2011 (the 2011 Act); and the charity met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Independent examiners' report
For the year ended 31 July 2022**

specified in under section 144(2) of the Charities Act 2011 (the 2011 Act).

BC NWAIWU & CO LTD

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 24 December 2022

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Income Statement****For the year ended 31 July 2022**

	Note	31 July 2022	31 July 2021
		£	£
Income:			
Income from charitable activities:			
<i>Operation of the charity</i>	2	6,971	15,166
Income from other activities:			
<i>Other charity activities</i>	3	2,000	-
Total income		8,971	15,166
Expenditure:			
<i>Expenditure on charitable activities:</i>			
Expenses on operation of the charity	4	(12,890)	(10,138)
<i>Costs of raising funds:</i>			
Other charitable activities	5	(0)	(2,250)
Total expenditure		(12,890)	(12,388)
Net income/(expenditure) and net movement in funds for the year		(3,919)	2,779
Reconciliation of funds			
Total funds brought forward		2,779	-
Total funds carried forward		(1,140)	2,779

The notes on pages 10 to 15 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Balance Sheet
As at 31 July 2022**

	Note	2022	2022	2021	2021
		£	£	£	£
Fixed assets					
Tangible assets	6		779		-
			<u>779</u>		<u>-</u>
Current assets					
Cash at bank and in hand	7	497		3,856	
Debtors		-		-	
		<u>497</u>		<u>3,856</u>	
Creditors: amounts falling due within one year	8	(300)		(300)	
Net current assets			<u>197</u>		<u>3,556</u>
Total assets less current liabilities			976		3,556
Creditors: amounts falling due after one year			300		-
Total assets			<u>676</u>		<u>3,556</u>
Funds					
Unrestricted funds			487		3,483
Restricted funds			<u>188</u>		<u>1,111</u>
Total funds			<u>676</u>		<u>4,595</u>

Approved by the trustees on 24 December 2022, and signed on their behalf by:

Harry Adeniyi Ibidapo
Trustees

The notes on pages 10 to 15 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) - (Charities SORP (FRS 102)).

Kingdom Empowerment Ministries International Fellowship (KEMIF) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 July 2022.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

i. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

2. Operation of the charity	31 July 2022	31 July 2021
	<u>£</u>	<u>£</u>
Tithe offering	4,411	9,534
Regular offering	1,483	5,493
Donations	<u>1,078</u>	<u>140</u>
	<u><u>6,971</u></u>	<u><u>15,166</u></u>
3. Other charity activities	31 July 2022	31 July 2020
	<u>£</u>	<u>£</u>
Charitable sales	-	-
Bank interest	-	-
Other income	<u>2,000</u>	<u>-</u>
	<u><u>2,000</u></u>	<u><u>-</u></u>
4. Operation of the charity	31 July 2022	31 July 2020
	<u>£</u>	<u>£</u>
The V.O.W Holds	1,400	100
Rent and venue hire	1,170	650
Training and development	-	-
KWOW	1,773	2,499
Depreciation	260	346
KemifSom	3,150	1,300
Honorarium	-	810
General office expenses	4,452	3,883
Advert and promotion	385	250
Governance cost	-	-
Professional Fees	<u>300</u>	<u>300</u>
	<u><u>12,890</u></u>	<u><u>10,138</u></u>
5. Other charitable activities	31 July 2022	31 July 2020
	<u>£</u>	<u>£</u>
Kemif Foundation	<u>-</u>	<u>2,250</u>
	<u><u>-</u></u>	<u><u>2,250</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

6. Tangible fixed assets	31 July 2022	31 July 2020
	£	£
	<hr/>	<hr/>
Cost		
Balance B/F	1,039	
Additions	-	1,385
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	<hr/>	<hr/>
	1,039	1,385
	<hr/>	<hr/>
Depreciation		
Charge for the year	260	346
On disposals	-	-
	<hr/>	<hr/>
	260	346
	<hr/>	<hr/>
Net book value	<u>779</u>	<u>1,039</u>
	<hr/>	<hr/>
7. Cash at bank and in hand	31 July 2022	31 July 2020
	£	£
	<hr/>	<hr/>
Bank	497	3,856
Cash	-	-
	<hr/>	<hr/>
	497	3,856
	<hr/>	<hr/>
8. Creditors	31 July 2022	31 July 2020
	£	£
	<hr/>	<hr/>
Trade creditors	300	300
	<hr/>	<hr/>
Total creditors	<u>300</u>	<u>300</u>
	<hr/>	<hr/>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2022

9.	Creditors: amounts falling due after one year	31 July 2022	31 July 2020		
		£	£		
	Trade creditors	300	-		
	Total creditors	<u>300</u>	<u>-</u>		
10.	Debtors	31 July 2022	31 July 2020		
		£	£		
	Grant debtors	-	-		
		<u>-</u>	<u>-</u>		
	Prepaid Rent	-	-		
	Prepaid Insurance	-	-		
	Other prepaid expenses	-	-		
		<u>-</u>	<u>-</u>		
	Other Debtors	-	-		
	Total debtors	<u>-</u>	<u>-</u>		
11.	Fund movements	Balance at 1 August 2021	Income	Expenditure	As at 31 July 2022
		£	£	£	£
	Restricted funds				
	Restricted project fund	1,111	3,589	(4,511)	188
		<u>1,111</u>	<u>3,589</u>	<u>(4,511)</u>	<u>188</u>
	Unrestricted funds				
	General fund	3,483	5,383	(8,378)	487
		<u>3,483</u>	<u>5,383</u>	<u>9</u>	<u>487</u>
		<u>3,483</u>	<u>5,383</u>	<u>(8,369)</u>	<u>487</u>
	The funds of the charity	<u>4,595</u>	<u>8,971</u>	<u>(12,881)</u>	<u>676</u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

England & Wales - Charity number 1186268

Accounts

Charity Number 1186268

**KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL
FELLOWSHIP (KEMIF)**

TRUSTEES' REPORT AND ACCOUNTS

31 JULY 2021

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Financial statement

For the year ended 31 July 2021

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KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Reference and administrative details

For the year ended 31 July 2021

Charity Number	1186268
Registered Address	4 Fossage Close, Manchester M9 7GE
Trustees	Trustees who served during the year were as follows: Rev Dr Elizabeth Ibidapo – <i>Chair of Trustees</i> Harry Adeniyi Ibidapo Calvin Kudzai Mutunzi Timothy Gabriel Phioenix
Independent Examiner	BC Nwaiwu & Co Ltd Building 1 Suit 4A Office 6 Wilson's Park Business Centre Manchester M40 8WN
Bankers	Advanced Payment Solutions Limited (APS) {Cashplus Bank} Cottons Centre Cottons Lane London SE1 2QG

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2021

The Trustees, present their annual report with the audited financial statements of the charity for the year ended 31 July 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019).

About us

Kingdom Empowerment Ministries International Fellowship (KEMIF) is a faith-based charity that advances the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Christian religion to enlighten others about the Christian religion.

We advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals,

We also promote social inclusion for the public benefit by working with people who are socially excluded, to relieve the needs of such people and assist them to integrate into society, through the provision of a local network group that encourages and enables those who are socially excluded to participate more effectively within the wider community and by increasing, or co-ordinating, opportunities to engage with service providers, to enable those providers to adapt services to better meet the needs of that community.

Trustees

The following person served as trustees during the period:

1. Rev Dr Elizabeth Ibidapo – *Chair of Trustees*
2. Harry Adeniyi Ibidapo
3. Calvin Kudzai Mutunzi
4. Timothy Gabriel Phioenix

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Report of the trustees

For the year ended 31 July 2021

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102). 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.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each of the trustee is aware, there is no relevant material information of which the charity's accountants are unaware; and
- each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant material information and to establish that the accountants are aware of that information.
- Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by the trustees on 23 December 2022 and signed on their behalf by

Harry Adeniyi Ibadapo

Trustees

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Independent examiners' report For the year ended 31 July 2021

I report on the accounts of Kingdom Empowerment Ministries International Fellowship (KEMIF), for the year ended 31 July 2021, which are set out on pages 8 to 15.

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under Charities Act 2011 (the 2011 Act) and is eligible for independent examination, it is my responsibility to:

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

Basis of opinion

My examination consisted of comparing the accounts with the books of account kept by the charity and making such limited enquiries of the officers of the charity as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In my opinion:

the revenue account and balance sheet for year ended 31 July 2021 are in agreement with the books of account kept by the charity in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective from January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended 31 July 2021 comply with the requirements of the Charities Act 2011 (the 2011 Act); and the charity met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

**Independent examiners' report
For the year ended 31 July 2021**

specified in under section 144(2) of the Charities Act 2011 (the 2011 Act).

BC NWAIWU & CO LTD

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 23 December 2022

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Income Statement****For the year ended 31 July 2021**

	Note	31 July 2021	31 July 2020
		<u>£</u>	<u>£</u>
Income:			
Income from charitable activities:			
<i>Operation of the charity</i>	2	15,166	3,409
Income from other activities:			
<i>Other charity activities</i>	3	-	12,630
Total income		<u>15,166</u>	<u>16,039</u>
Expenditure:			
<i>Expenditure on charitable activities:</i>			
Expenses on operation of the charity	4	(10,138)	(12,001)
<i>Costs of raising funds:</i>			
Other charitable activities	5	(2,250)	(2,222)
Total expenditure		<u>(12,388)</u>	<u>(14,223)</u>
Net income/(expenditure) and net movement in funds for the year		2,779	1,816
Reconciliation of funds			
Total funds brought forward		<u>1,816</u>	<u>-</u>
Total funds carried forward		<u>4,595</u>	<u>1,816</u>

The notes on pages 10 to 15 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)**Balance Sheet
As at 31 July 2021**

	Note	2021	2021	2020	2020
		£	£	£	£
Fixed assets					
Tangible assets	6		1,039		-
			<u>1,039</u>		<u>-</u>
Current assets					
Cash at bank and in hand	7	3,856		1,358	
Debtors		<u>-</u>		<u>608</u>	
		3,856		1,966	
Creditors: amounts falling due within one year	8	<u>(300)</u>		<u>(150)</u>	
Net current assets			<u>3,556</u>		<u>1,816</u>
Total assets less current liabilities			4,595		1,816
Creditors: amounts falling due after one year					
			<u>-</u>		<u>-</u>
Total assets			<u>4,595</u>		<u>1,816</u>
Funds					
Unrestricted funds			3,483		1,816
Restricted funds			<u>1,111</u>		<u>-</u>
Total funds			<u>4,595</u>		<u>1,816</u>

Approved by the trustees on 23 December 2022, and signed on their behalf by:

Harry Adeniyi Ibidapo
Trustees

The notes on pages 10 to 15 form part of these financial statements

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective from January 2019) - (Charities SORP (FRS 102)).

Kingdom Empowerment Ministries International Fellowship (KEMIF) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections and with the lifting of the Coronavirus (COVID-19) lockdown and social distancing restrictions, the trustees are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 July 2021.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

i. Tangible fixed assets

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Gift aid

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

2. Operation of the charity	31 July 2021	31 July 2020
	<u>£</u>	<u>£</u>
Tithe offering	9,534	2,313
Regular offering	5,493	696
Donations	140	400
	<u>15,166</u>	<u>3,409</u>
	<u><u>15,166</u></u>	<u><u>3,409</u></u>
3. Other charity activities	31 July 2021	31 July 2020
	<u>£</u>	<u>£</u>
Charitable sales	-	-
Bank interest	-	-
Other income	-	12,630
	<u>-</u>	<u>12,630</u>
	<u><u>-</u></u>	<u><u>12,630</u></u>
4. Operation of the charity	31 July 2021	31 July 2020
	<u>£</u>	<u>£</u>
The V.O.W Holds	100	1,755
Rent and venue hire	650	585
Training and development	-	4,094
KWOW	2,499	2,339
Depreciation	346	-
KemifSom	1,300	702
Honorarium	810	700
General office expenses	3,883	876
Advert and promotion	250	350
Governance cost	-	450
Professional Fees	300	150
	<u>10,138</u>	<u>12,001</u>
	<u><u>10,138</u></u>	<u><u>12,001</u></u>
5. Other charitable activities	31 July 2021	31 July 2020
	<u>£</u>	<u>£</u>
Kemif Foundation	2,250	2,222
	<u>2,250</u>	<u>2,222</u>
	<u><u>2,250</u></u>	<u><u>2,222</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

6. Tangible fixed assets	31 July 2021	31 July 2020
	£	£
Cost		
Balance B/F		-
Additions	1,385	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	<u>1,385</u>	<u>-</u>
Depreciation		
Charge for the year	346	-
On disposals	-	-
	<u>346</u>	<u>-</u>
Net book value	<u><u>1,039</u></u>	<u><u>-</u></u>
7. Cash at bank and in hand	31 July 2021	31 July 2020
	£	£
Bank	3,856	1,358
Cash	-	-
	<u>3,856</u>	<u>1,358</u>
8. Creditors	31 July 2021	31 July 2020
	£	£
Trade creditors	300	150
Total creditors	<u><u>300</u></u>	<u><u>150</u></u>

KINGDOM EMPOWERMENT MINISTRIES INTERNATIONAL FELLOWSHIP (KEMIF)

Notes to the financial statements

For the year ended 31 July 2021

9.	Debtors	31 July 2021	31 July 2020
		£	£
		<hr/>	<hr/>
	Grant debtors	-	-
		<hr/>	<hr/>
		-	-
		<hr/> <hr/>	<hr/> <hr/>
	Prepaid Rent	-	-
	Prepaid Insurance	-	-
	Other prepaid expenses	-	-
		<hr/>	<hr/>
		-	-
		<hr/> <hr/>	<hr/> <hr/>
	Other Debtors	-	608
		<hr/>	<hr/>
	Total debtors	-	608
		<hr/> <hr/>	<hr/> <hr/>

10.	Fund movements	Balance at 1 August 2020	Income	Expenditure	As at 31 July 2021
		£	£	£	£
	Restricted funds				
	Restricted project fund	-	6,067	(4,955)	1,111
		<hr/>	<hr/>	<hr/>	<hr/>
		-	6,067	(4,955)	1,111
		<hr/>	<hr/>	<hr/>	<hr/>
	Unrestricted funds				
	General fund	1,816	9,100	(7,433)	3,483
		<hr/>	<hr/>	<hr/>	<hr/>
		1,816	9,100	(7,433)	3,483
		<hr/>	<hr/>	<hr/>	<hr/>
	The funds of the charity	1,816	15,166	(12,388)	4,595
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>