

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

Contents

	Page
Reference and administrative details	3
Report of the trustees	4
Independent examiners' report	6
Income statement	8
Statement of financial position	9
Notes to the accounts	10

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 OL9 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		117,042	76,261
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		(105,415)	(77,082)
Net income/(expenditure) and net movement in funds for the year		11,628	(821)
Reconciliation of funds			
Total funds brought forward		(1,961)	(1,140)
Total funds carried forward		9,667	(1,961)

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

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>
3. Charity activities	31 July 2025	31 July 2024
	£	£
3a. Grant		
The Ubele Initiative	-	-
0	-	11,000
	<u>-</u>	<u>11,000</u>
3b. Other charity activities		
	£	£
Charitable sales	-	-
Bank interest	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>11,000</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>

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>
10.	Debtors	31 July 2025	31 July 2024
		<u>£</u>	<u>£</u>
	Grant debtors	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
	Prepaid Rent	-	-
	Prepaid Insurance	-	-
	Other prepaid expenses	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
	Other Debtors	-	-
		<u>-</u>	<u>-</u>
	Total debtors	<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/>	<hr/>	<hr/>	<hr/>
	2,124	43,306	(36,895)	8,535
Unrestricted funds				
General fund	(1,817)	73,737	(68,519)	3,400
	<hr/>	<hr/>	<hr/>	<hr/>
	(1,817)	73,737	(68,519)	3,400
The funds of the charity	<hr/>	<hr/>	<hr/>	<hr/>
	307	117,042	(105,415)	11,935
	<hr/>	<hr/>	<hr/>	<hr/>