

Charity registration number: 1189698

FIRST LOVE GLOBAL MINISTRIES

Annual Report and Financial Statements

for the period from 1 December 2019 to 31 March 2021

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Reference and Administrative Details

Trustees

Mr Alaric John Easby Hunt

Rev Ray William Scorey

Mrs Jane Catherine Hunt

Pastor Michelle Lynne Smith

Rev Ruth Frances Fleetwood Scorey

Principal Office

37 Long Lane

Mulbarton

Norwich

NR14 8AW

Charity Registration Number

1189698

Independent Examiner

Kolade Andrew Alli ACMA

KARE Financial Management Consultants Ltd

10 Gatcombe Gradens

West End

Hampshire

SO18 3NA

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2021.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

First Love Global Ministries raises funds to support some of the world's poorest communities in Uganda, Pakistan and India.

We have supported pastors working in poor communities in India, Pakistan and Uganda on a monthly basis, including two pastors who care for orphaned children.

A monthly meal was organised for some of the elderly and most vulnerable people in a community just outside Entebbe, to include small food parcels for each person to take home at the end. When it wasn't possible to gather due to Covid lockdowns, crisis food distributions took place instead.

One of the widows in this Entebbe community and her adult daughter had been taking in orphaned street children, and First Love Global Ministries was able to provide suitable rental accommodation for this family when they became homeless. We have a regular donor who pays their rent, and we provided a start up business grant to help them earn enough to buy food and other essentials.

We provided educational supplies to a small community school for young children in Entebbe, which had faced challenges due to the Covid restrictions. We helped the school get properly equipped, and supported 5 orphan children by paying their school fees. The children's teacher provides regular reports about their progress.

We supplied small start up business grants to a number of single parents in the Entebbe and Kasese areas of Uganda. We also provided 10 sewing machines plus sewing training to assist 20 women in Pakistan to set up small businesses. This enabled them to escape the extremely tough working conditions of brick kilns labour.

Due to the pandemic, many families were unable to work and faced the prospect of starvation. Therefore we organised a number of food distributions to alleviate hunger.

In December 2020 we held a very successful fundraising evening on Zoom, and received a number of one off donations as a result. We have also gained a small number of regular donors, which helps us to plan for regular projects, such as the community meal.

Trustees' Report

We look forward to continuing with existing projects, and also exploring ways that we can expand the vision in 2022.

Alaric Hunt
Chair, First Love Global Ministries

January 2022

The annual report was approved by the trustees of the charity on 28 January 2022 and signed on its behalf by:

.....
Mr Alaric John Easby Hunt
Trustee

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- 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 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 business.

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 January 2022 and signed on its behalf by:

.....
Mr Alaric John Easby Hunt
Trustee

Independent Examiner's Report to the trustees of FIRST LOVE GLOBAL MINISTRIES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of FIRST LOVE GLOBAL MINISTRIES you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the FIRST LOVE GLOBAL MINISTRIES's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of FIRST LOVE GLOBAL MINISTRIES as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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KARE Financial Management Consultants Ltd
10 Gatcombe Gracens
West End
Hampshire
SO18 3NA

28 January 2022

Statement of Financial Activities for the Period from 1 December 2019 to 31 March 2021

	Note	Unrestricted funds £	Total 31 March 2021 £
Income and Endowments from:			
Charitable activities		8,785	8,785
Expenditure on:			
Charitable activities		(9,062)	(9,062)
Total expenditure		(9,062)	(9,062)
Net expenditure		(277)	(277)
Net movement in funds		(277)	(277)
Reconciliation of funds			
Total funds carried forward	8	(277)	(277)

All of the charity's activities derive from continuing operations during the above period.

(Registration number: 1189698)
Balance Sheet as at 31 March 2021

	Note	31 March 2021 £
Current assets		
Cash at bank and in hand	6	223
Creditors: Amounts falling due within one year	7	(500)
Net liabilities		(277)
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		(277)
Total funds	8	(277)

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 28 January 2022 and signed on their behalf by:

.....
 Mr Alaric John Easby Hunt
 Trustee

Notes to the Financial Statements for the Period from 1 December 2019 to 31 March 2021

1 Accounting policies

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

FIRST LOVE GLOBAL MINISTRIES 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Notes to the Financial Statements for the Period from 1 December 2019 to 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

	Unrestricted funds	Total 31 March 2021
	General £	£
Donations	8,785	8,785

Notes to the Financial Statements for the Period from 1 December 2019 to 31 March 2021

3 Expenditure on charitable activities

	Unrestricted funds	Total
	General	31 March
	£	2021
		£
Community meal	400	400
Family Support	300	300
Food distributions	210	210
Medical costs	629	629
Ministry support	1,497	1,497
Orphanage support	3,110	3,110
School support	416	416
Women's business projects	2,000	2,000
Independent examiner's fee	500	500
	<u>9,062</u>	<u>9,062</u>

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Period from 1 December 2019 to 31 March 2021

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	31 March 2021 £
Cash at bank	<u>223</u>

7 Creditors: amounts falling due within one year

	31 March 2021 £
Accruals	<u>500</u>

8 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds			
General	<u>8,785</u>	<u>(9,062)</u>	<u>(277)</u>