

Charity number: 1189698

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**FIRST LOVE GLOBAL MINISTRIES**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**



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**FIRST LOVE GLOBAL MINISTRIES**

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**FIRST LOVE GLOBAL MINISTRIES**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Trustees**                      Alaric Hunt  
                                        Pastor Michelle Smith  
                                        Jane Hunt  
                                        Rev Ruth Scorey  
                                        Christopher Baxter

**Charity registered  
number**                      1189698

**Principal office**              37 Long Lane  
                                        Mulbarton  
                                        Norwich  
                                        NR14 8AW

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## FIRST LOVE GLOBAL MINISTRIES

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report together with the financial statements of the FIRST LOVE GLOBAL MINISTRIES for the year 1 April 2023 to 31 March 2024.

#### Objectives and activities

First Love Global Ministries empowers some of the world's poorest communities, with a particular focus on Uganda, Pakistan and India.

During the tax year 1/4/23 to 31/3/24 we continued with some established projects, as well as expanding the work, with long-term sustainability as our goal.

We continued providing a monthly meal and food parcels for the elderly and other vulnerable community members in Entebbe, Uganda. This project continues to expand, with new people being added to the numbers.

We also organised food distributions as part of a community outreach in Uganda to some of the poorest and most vulnerable people.

The SACCO (Savings and Credit Cooperative Organisation), which we funded and established in Uganda, used the profits from their community run business to start a medical scheme for members. Through an arrangement with a local doctor, the members now have an insurance scheme, which provides cover for their essential medicines and emergencies.

We organised follow-up training for an organic gardening project in Entebbe, Uganda, expanding the number of people who could access this training. We distributed more seeds, plus nets to protect the seedlings.

We partnered with another community project in Kampala, Uganda, by providing reusable fabric sanitary pads for teenage girls. We participated in a training day for teenage girls, where they learned practical skills in sewing fabric sanitary pads themselves.

We provided a small number of laptops for Ugandan students, to help them in their senior and university education.

We continued providing educational resources and child sponsorship for school fees, to assist a number of Ugandan children. We also arranged a number of school visits, to provide encouragement and teaching to children in Uganda.

Due to some generous donations, we gave a grant to an NGO which we work regularly with in Uganda, to purchase a 14 seater minibus. The minibus is used for a public taxi business, operating between Entebbe and Kampala daily. This business is an important move towards sustainability for the Ugandan NGO, so that they become less reliant on charitable donations, and can generate their own income to support their projects.

We assisted an elderly man in Uganda, by funding a new prosthetic leg for him. We also provided emergency medical assistance to a number of individuals in need.

We provided Bibles and christian teaching resources for church members in the nations which we serve. We also organised pastors conferences and seminars to equip church leaders.

We continue to work closely with local volunteers in all the countries we serve, as we develop teams, who can serve in sustainable projects for the future

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## FIRST LOVE GLOBAL MINISTRIES

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### Structure, governance and management

#### b. Constitution

FIRST LOVE GLOBAL MINISTRIES is a registered charity, number 1189698, and is constituted under a Trust deed.

#### c. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 February 2025 and signed on their behalf by:

Alaric Hunt



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**FIRST LOVE GLOBAL MINISTRIES**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent Examiner's Report to the Trustees of FIRST LOVE GLOBAL MINISTRIES ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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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**FIRST LOVE GLOBAL MINISTRIES**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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Signed:

Dated: 28 February 2025



**Kolade Andrew Alli ACMA**

The ARK Financial Management Consultants Ltd

10 Gatcombe Gradens

West End

Hampshire

SO18 3NA

**FIRST LOVE GLOBAL MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	2	39,657	39,657	39,904
<b>Total income</b>		<b>39,657</b>	<b>39,657</b>	<b>39,904</b>
<b>Expenditure on:</b>				
Charitable activities	3	54,054	54,054	25,504
<b>Total expenditure</b>		<b>54,054</b>	<b>54,054</b>	<b>25,504</b>
<b>Net movement in funds</b>		<b>(14,397)</b>	<b>(14,397)</b>	<b>14,400</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		15,189	15,189	789
Net movement in funds		(14,397)	(14,397)	14,400
<b>Total funds carried forward</b>		<b>792</b>	<b>792</b>	<b>15,189</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

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**FIRST LOVE GLOBAL MINISTRIES**

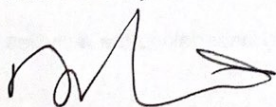
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**BALANCE SHEET  
AS AT 31 MARCH 2024**

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Cash at bank and in hand	1,992	15,789	
	1,992	15,789	
Creditors: amounts falling due within one year	6 (1,200)	(600)	
<b>Net current assets</b>		792	15,189
<b>Total assets less current liabilities</b>		792	15,189
<b>Net assets excluding pension asset</b>		792	15,189
<b>Total net assets</b>		792	15,189
<b>Charity funds</b>			
Restricted funds	7 -	-	-
Unrestricted funds	7 792	15,189	
<b>Total funds</b>		792	15,189

The financial statements were approved and authorised for issue by the Trustees on 28 February 2025 and signed on their behalf by:



**Alaric Hunt**

The notes on pages 8 to 14 form part of these financial statements.

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## FIRST LOVE GLOBAL MINISTRIES

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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.

##### 1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.4 Cash at bank and in hand

Cash at bank and 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.

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## FIRST LOVE GLOBAL MINISTRIES

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. Accounting policies (continued)

##### 1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

##### 1.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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FIRST LOVE GLOBAL MINISTRIES

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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**2. Income from donations and  
legacies**

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations	36,049	36,049	39,904
Gift Aid Tax Reclaimed	3,608	3,608	0
	<u>39,657</u>	<u>39,657</u>	<u>39,904</u>

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**FIRST LOVE GLOBAL MINISTRIES**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**3. Expenditure on charitable activities**

	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank Charges	99	99	15
Family Support	915	915	833
Food distributions	4,254	4,254	7,086
Medical costs	89	89	766
Ministry costs	190	190	792
Ministry projects	41,320	41,320	11,041
Ministry support	112	112	0
Pastor's Support	2,167	2,167	4,371
Wages and Salaries	4,196	4,196	0
Staff Training	112	112	0
Independent examiner's fee	600	600	600
	<u>54,054</u>	<u>54,054</u>	<u>25,504</u>

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**FIRST LOVE GLOBAL MINISTRIES**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**4. Independent examiner's remuneration**

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	600	-

**5. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

**6. Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	1,200	600

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**FIRST LOVE GLOBAL MINISTRIES**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**7. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	15,189	39,657	(54,054)	792

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FIRST LOVE GLOBAL MINISTRIES

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Funds	789	39,904	(25,504)	15,189