

Report of the Trustees and
Unaudited Financial Statements for the Period 25 May 2021 to 31 December 2021
for
Tommy Lilja Ministries CIO

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

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for the Period 25 May 2021 to 31 December 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 25 May 2021 to 31 December 2021. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 25 May 2021 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to advance the Christian religion in the UK and internationally, for the benefit of the public, by broadcasting Christian messages of an evangelistic and teaching nature, holding conferences and seminars, and distributing literature to enlighten others about the Christian faith; and to relieve the charitable needs of anyone who may have been a victim of human trafficking including, but not limited to, the provision of support of refugees and safe accommodation.

Public benefit

In planning the activities of the charity the trustees take account, at their meetings, of The Charity Commissioners guidance on public benefit.

In view of the charity's objectives to advance the Christian religion for the benefit of the public in accordance with the Christian faith as expressed in the bible, the charity operates in line with these teachings to further the public's benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to provide Christian teaching and support to donors and supporters through regular programmes on Christian TV channels. The website has continued to inform and communicate key messages about the work of the organisation. Monthly mailings have also provided teaching and encouragement.

FINANCIAL REVIEW

Financial position

The charity has raised funds from a small but faithful supporter base. This year the income was £73546.

The expenditure for the year was £36647, with funds remaining in the sum of £36899.

The trustees employ the services of TLB Direct, a Professional Management Services Company to manage the administration work of the charity. TLB Direct has undertaken this role for the charity from 25th May 2021 and the UK office functions are carried out from their premises near Swindon. The trustees continue to monitor these costs and work closely with TLB Direct to achieve the best benefits for the charity. TLB Direct maintain their costs in line with the activity levels of the charity.

Reserves policy

The trustees consider that the charity's reserves are sufficient to cover foreseeable contingencies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a Charitable Incorporated Organisation governed by its constitution (registered on 25th May 2021), and managed by its trustees.

Recruitment and appointment of new trustees

Trustees are recruited as needed from a diverse number of different backgrounds. Each trustee has relevant experience and a wide skills base which they bring to their service as trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board of trustees. They are elected to the board of trustees by a vote taken by the current trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Tommy Lilja Ministries has a board of trustees who meet a minimum of once a year and are responsible for the strategic direction and policy of the charity. The charity's trustees have control of the charity and its property and funds.

Existing trustees may appoint additional trustees to their number, at any time, providing the total number of trustees is a minimum number of three and a maximum number of six individuals. At present the committee comprises three trustees. The existing trustees are aware that they meet the minimum number required and are working together to secure at least one additional trustee.

Induction and training of new trustees

Once trustees are appointed, time is taken to familiarise them with the practices and requirements of them as trustees. They are also made familiar with all aspects of the charity's work and financial situation. Any further training or induction takes place as the need arises.

Risk management

The trustees have to identify and reviewed the risks to which the CIO is exposed and have taken steps to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1194583 (England and Wales)

Registered Charity number

1194583

Registered office

Unit 3 Blackworth Court
Blackworth Industrial Estate
Highworth
Swindon
Wiltshire
SN6 7NS

Trustees

A K Fraisi (appointed 25.5.21)
M A Lundin (appointed 25.5.21)
J Woodrow Chair (appointed 25.5.21)

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 25 October 2022 and signed on its behalf by:



J Woodrow - Trustee

Independent examiner's report to the trustees of Tommy Lilja Ministries CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 25 May 2021 to 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Christopher Vaughan
Institute of Chartered Accountants in England and Wales
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

25 October 2022

Statement of Financial Activities
for the Period 25 May 2021 to 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		72,533	1,000	73,533
Other trading activities	2	13	-	13
Total		<u>72,546</u>	<u>1,000</u>	<u>73,546</u>
EXPENDITURE ON				
Charitable activities				
Broadcasting		35,981	-	35,981
Other		666	-	666
Total		<u>36,647</u>	<u>-</u>	<u>36,647</u>
NET INCOME		<u>35,899</u>	<u>1,000</u>	<u>36,899</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>35,899</u></u>	<u><u>1,000</u></u>	<u><u>36,899</u></u>

Balance Sheet

31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		36,085	1,000	37,085
CREDITORS				
Amounts falling due within one year	4	(186)	-	(186)
NET CURRENT ASSETS		<u>35,899</u>	<u>1,000</u>	<u>36,899</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,899	1,000	36,899
NET ASSETS		<u><u>35,899</u></u>	<u><u>1,000</u></u>	<u><u>36,899</u></u>
FUNDS	5			
Unrestricted funds				35,899
Restricted funds				<u>1,000</u>
TOTAL FUNDS				<u><u>36,899</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2022 and were signed on its behalf by:



J Woodrow - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	£
Product sales	13
	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2021.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	186
	<u>186</u>

5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.21 £
Unrestricted funds		
General fund	35,899	35,899
Restricted funds		
Israel Projects	1,000	1,000
TOTAL FUNDS	<u>36,899</u>	<u>36,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,546	(36,647)	35,899
Restricted funds			
Israel Projects	1,000	-	1,000
TOTAL FUNDS	<u>73,546</u>	<u>(36,647)</u>	<u>36,899</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2021.

Detailed Statement of Financial Activities
for the Period 25 May 2021 to 31 December 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	1,001
Donations	70,383
Transfer from Tommy Lilja Ministries	2,149
	73,533

Other trading activities

Product sales	13

Total incoming resources	73,546
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EXPENDITURE

Charitable activities

Telephone	120
Printing, postage and stationery	847
TV Programmes	27,041
	28,008

Support costs

Management

Independent Examiner	186
Management	3,494
Administration services	3,713
	7,393

Finance

Bank charges	193
Stripe fees	510
Paypal fees	23
Bank interest	40
	766

Governance costs

Legal fees	480

Total resources expended	36,647

Net income	36,899