



# FLAMES OF FAITH ASSEMBLIES

## REPORT AND FINANCIAL STATEMENTS

For the Year Ended 30 September 2024

Registered Charity No: 1202028

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## LEGAL AND ADMINISTRATIVE INFORMATION

**Pastor/Rev. Minister:** *Rev. Gregory Emmanuel  
Papa*

**Management & Trustees:** *Gregory Emmanuel Papa  
Agnes Osei Assibey  
Pearl Adzoa Springs*

**Registered Office:** *42 Vulcan Way  
London  
N7 8XP*

**Charity Number:** *1202028*

**Accountants:** *Jacob Manu & Co  
Chartered Certified  
Accountant  
Boardman House  
64 Broadway  
Stratford  
London  
E15 1NT*

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## REPORT OF THE TRUSTEES

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*The Trustees present Flames of Faith Assemblies' annual report and financial statements for the year ended 30 September 2024. In preparing the annual report and financial statements, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005). The Report and Financial Statements also comply with the Companies Act 2006.*

### *STRUCTURE, GOVERNANCE AND MANAGEMENT*

#### **Legal Status and Governing Document**

*The objects and powers of the Charity were established in the church's Constitution, which governs the church. The trustees are responsible for arranging and organising Annual General Meetings (AGM).*

#### **Appointment**

*The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The Church Council's appointment method is also set out in the Church Constitution. The Church Council has, as regular members, the pastor, secretary, treasurer, chairman of trustees/deacons, Sunday school director, , outreach director and chairperson of each church standing committee.*

#### **Induction and Training**

*As part of their induction and training, trustees go through a series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events, which will facilitate the undertaking of their role. The Board of Trustees/Executives manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.*

#### **Organisation**

*The Board of Trustees and Council members are responsible for the overall strategy and direction of the Church. The Board of Trustees and Council members are responsible for cooperating with the Reverend Minister to promote the whole mission of the Church –*

*pastoral, evangelistic, social, and ecumenical. The Trustees give their time on a voluntary and unpaid basis. The Church Council has broad responsibilities. It has several committees, each dealing with an aspect of church life. These committees, which include music/worship, events, outreach, welfare, and finance, are regularly accountable to and report back to the Board of Trustees and Church Council.*

### **Risk Management**

*The trustees have assessed the significant risks to which the charity is exposed, particularly those related to the operations and finances, and are satisfied that systems are in place to mitigate exposure to the significant risks. The trustees have a risk management strategy which comprises:*

- *regular financial review to ensure the continuity of charitable activities;*
- *ensuring all equipment is in good condition and safe for use;*
- *Competence-based training for volunteers and trustees;*
- *liability insurance;*
- *Monitoring of new legislative requirements;*
- *Policies and procedures for children and vulnerable adults' protection;*
- *Health and safety risks*

### **Interest of Board of Trustees**

*No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.*

### **AIMS AND PURPOSE/OBJECTIVES**

*The Believers Faith Global Mini was set up to, among others, advance the Christian faith by sharing and demonstrating the Love of God to every person in every way possible and to cover the earth with the Full Gospel of Jesus Christ, advance education and training; prevent or relieve poverty and carry out other charitable purposes for the benefit of the public in the United Kingdom and/or other parts of the world as the trustees see fit from time to time.*

*The principal activities of the church include:*

1. *To proclaim the Gospel of the Kingdom of God through regular Sunday meetings, weekly activities, conferences, ministerial training, and seminars.*
2. *To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the community's needs.*
3. *Worship services that are open to the public—during these services, we encourage personal growth by developing and empowering people through preaching and*

*teaching the Gospel of Jesus Christ and motivating them through seminars and conferences.*

- 4. To develop a strong society by encouraging and building strong family relationships through seminars/conferences and family-friendly activities.*
- 5. To evangelize, telling people about Christ's love by using the media, tracts and other educative materials.*
- 6. To Build lives by encouraging people to have hope in life through the full Gospel of Jesus Christ by provision of Bibles and other helpful resource materials such as books, CDs and DVDs.*
- 7. To undertake general charitable activities – such as providing aid for the needy.*

#### *PURPOSE AND PRINCIPAL ACTIVITIES*

*The FLAMES OF FAITH ASSEMBLIES is committed to enabling as many people as possible to worship at our church and become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups within our church and the community. Our services and worship put faith into practice through prayer, scripture, music, and sacrament.*

*When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit, particularly the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our church community through:*

- Worship and Prayer, learning about the Gospel, and developing their knowledge and trust in Jesus.*
- Provision of pastoral care.*
- Missionary and outreach work.*
- Education and training.*

*A summary of the result of the FLAMES OF FAITH ASSEMBLIES' activities during the period is given in the Statement of Financial Activities on page 15. The charity's total income amounted to £93,204. The income was spent to carry out the objectives of the Church.*

#### **Financial Review**

*The book values of the assets held at the year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Additionally, in its opinion, adequate assets are available to fulfil the charity's obligations. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was*

*£93,204 of which £59,677 was spent to promote the Christian ministry and charitable community activities.*

**Reserves Policy**

*The Trustees have identified the need to hold reserves. Developing a reserves policy will assist in strategic planning, such as considering how new projects or future activities will be funded. To ensure the sustainability and continuity of future financing activities, the trustees plan to have unrestricted funds to cover at least three months of unrestricted payments. This policy will be reviewed regularly to ensure the Church meets its charitable needs.*

**Investment Policy**

*The Trustees can invest in such assets as they see fit. The charity's investment policy is suitable for the nature of the funds for which the investment is made. The primary investment aim is to provide high security and liquidity, while maximising returns, and adopting a conservative approach.*

**Grant Making Policy**

*As part of our charitable objectives to provide aid to the needy, grants are not made; instead, donations in the form of cash gifts are given to those in need within the community and to members who face financial difficulties.*

**Volunteers**

*It is worth noting that we couldn't have achieved our aims and objectives without the selflessness, hard work, and dedication of our volunteers. The volunteers contribute significantly to the church's operation and enable it to fulfil its goals. We would therefore like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.*

**ACHIEVEMENT AND PERFORMANCE****Worship and Prayer**

*The Church continues to offer a range of services during the week and over the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of refreshing, reflective, and vibrant and lively through praise and worship, vibrant and reflective music, and preaching and teaching of the word of God. Evening prayer services are held weekly.*

***Education, Missions and Evangelism***

*The Church continues to educate and help those in need. When a person stops learning, that person stops growing, and that is why we are so interested in people's total development. We have various friendly life-educational programs for the community to help inspire people to live better lives.*

*Providing help for people in need is a demonstration of our faith, for faith without works or good deeds is dead. We have shared the Gospel through several practical means, including 'family-friendly meetings', various outreach programs, and seminars. All these activities were open to the public, and they were a great success.*

***STATEMENT OF TRUSTEES' RESPONSIBILITIES***

*The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:*

- *Prepare trustees annual reports and submitting annual returns forms and accounts*
- *Comply with the rules of the charity as set out in the governing document*
- *Ensure the charity is run carefully, by making sure it:*
- *Uses its charitable funds and assets wisely to further its charitable aims*
- *Does not do anything to put its property, funds, assets or reputation at risk*
- *Takes appropriate care and advice when investing or borrowing money.*



***Independent Examiner***

*Jacob Manu & Co. has expressed its willingness to continue in service, and a resolution on this will be put to the Board of Trustees at the forthcoming Annual General Meeting.*

***STATEMENT OF DISCLOSURES***

*a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and*

*b) They have taken all the steps they should have taken as Trustees to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.*

*By order of the Board of Trustees*

.....  
*Trustee*

*Date: 23/03/2025*

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**INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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*We have examined the financial statements on pages 15 to 16 for the year that ended 30 September 2024, which comprises the statement of economic activities. The financial statement has been prepared under the historical cost convention and the accounting policies.*

*The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The charity's trustees are generally of the opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act and have opted for an independent examination instead.*

***Respective responsibilities of trustees and independent examiners***

*The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.*

*Our responsibilities as independent examiners of the charity are:*

- 1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;*
- 2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and*
- 3. to state whether particular matters have come to our attention during our examination.*

*We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993. We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.*

*In addition we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information*

*specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.*

***Basis of opinion***

*Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.*

*Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:*

***Independent examiners' statement***

*In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:*

- 1. Keeping proper accounting records following Sections 386 and 387 of the Companies Act 2006.*
- 2. Preparing accounts that accord with the underlying accounting records and are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP)—Accounting and Reporting by Charities, and the Charities Act 1993.*
- 3. Consistency of the information in the Trustees' Report with the financial statements.*

..... Date: 24/03/2025

*Jacob Manu & Co  
Chartered Certified Accountants  
Boardman House 64 Broadway Stratford  
London  
E15 1NT*

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STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 September 2024

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Details of own analysis	Unrestricted funds £ 30/09/24	Total income funds £ 30/09/2024	Total income funds £ 31/09/2023
<b>Incoming resources (Note 3)</b>			
Voluntary Income	93,204	93,204	29,244
	-	-	
	-		
Other Income	-	-	
Special Donations			
	-	-	
<b>Total incoming resources</b>	93,204	93,204	29,244
<b>Resources expended (Note 4)</b>			
Costs of Generating Funds		-	
Cost of Activities	58,177	58,177	19,735
	-	-	
Governance costs	1,500	1,500	600
Other resources expended	-		
<b>Total resources expended</b>	59,677	59,677	20,332
<b>Net incoming/(outgoing) resources before transfers</b>	33,527	33,527	8,912
<b>Gross transfers between funds</b>	-	-	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	33,527	33,527	8,912
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	
<b>Net movement in funds</b>	33,527	33,527	8,912
<b>Total funds brought forward 1/10/2023</b>	8,912	8,912	
<b>Total funds carried forward 30/9/2024</b>	42,439	42,439	8,912

**BALANCE  
SHEET AS  
AT  
30/09/2024**

**Fixed assets**

**Tangible assets** (Note 6)

**Total fixed assets**

**Current assets**

**Debtors**

**(Short term) investments**

**Cash at bank and in hand**

**Total current assets**

**Creditors: amounts falling due  
within one year**

**Net current assets/(liabilities)**

**Total assets less current liabilities**

**Creditors: amounts falling due after  
one year**

**Net assets**

**Funds of the Charity**

**Unrestricted funds**

**Total funds**

Unrestricted funds £ 30/09/2024	Total funds £ 30/09/2024	Total funds £ 30/09/2023
4,573	4,573	-
-	-	4,573
4,573	4,573	4,573
	-	
-	-	
47,183	47,183	18,603
47,183	47,183	18,603
(1,080 )	(1,080)	0
46,103	46,103	18,603
50,676	50,676	23,176
( 8,237)	(8,237)	(14,264)
42,439	42,439	8,912
42,439	42,439	8,912
-		
42,439	42,439	8,912

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024**

*Registered Charity Number 1118282*

**1 ACCOUNTING POLICIES**

*The principal accounting policies which have been adopted are set out below: -*

**2 BASIS OF ACCOUNTING**

*The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.*

**3 INCOMING RESOURCES**

*Voluntary income includes grants that provide core funding or are of general nature are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.*

*Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognised whereas the service is provided.*

*Other income is accounted for on a cash basis.*

**4 RESOURCES EXPENDED**

*Expenditure is recognised when the liability is incurred.*

- *Cost of generating funds are that incurred in attracting voluntary income*
- *Charitable activities include expenditures associated with service delivery and include direct and support costs relating to each particular service.*
- *Governance costs include the costs of the charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.*
- *Support costs include overhead and other expenses not directly attributable to a particular function. They are apportioned over the relevant activity based on management estimates consistent with resource use, e.g., staff costs by time spent, property costs by floor space, and other costs by their respective usage.*

*NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 September 2024**Registered Charity Number 1118282***5 TAXATION**

*The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.*

**6 TANGIBLE NON-CURRENT ASSETS**

*The organization's non-current assets include musical instruments, and they are depreciated on straight-line basis*

**7 FUND ACCOUNTING**

*Unrestricted funds are grants, donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.*

*Restricted funds can only be used for specific purposes as laid down by the donor. Expenditure that meets this criterion is charged to the fund, together with a fair allocation of management and support costs.*

*Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purposes or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each designated fund are set out in the notes to the financial statements.*

**FLAMES OF FAITH ASSEMBLIES****INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
<b>Donations</b>	93,204	29,245
<b>Total Income</b>	<b>93,204</b>	<b>29,245</b>
<b>EXPENDITURE</b>		
Rent/Rates/Hall Hire	15,165	14,180
Hospitality	4,442	1,292
Professional fees	5,080	601
Ministerial/ Mission	14,140	2,251
Van hire/Transport	10,103	283
Telephone/ internet/ subscriptions	310	1,369
Printing/Media	3,716	0
Church equipments	6,377	0
Sundries	344	357
<b>TOTAL</b>	<b>59,677</b>	<b>20,333</b>
<b>SURPLUS</b>	<b>33,527</b>	<b>8,912</b>