

**ETERNAL LIFE MINISTRIES INTERNATIONAL  
DIRECTOR'S REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

ROC Accountancy

Chartered Tax Advisers & Chartered Certified Accountants

Old Rectory Building  
Springhead Road  
Northfleet  
Kent  
DA11 8HN

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Director's Report and Financial Statements**  
**For The Year Ended 28 February 2022**

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**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Company Information**  
**For The Year Ended 28 February 2022**

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<b>Director</b>	Rev Duke Imajemite
<b>Company Number</b>	03325044
<b>Registered Office</b>	725 Old Kent Road Peckham London SE15 1JL
<b>Accountants</b>	ROC Accountancy Chartered Tax Advisers & Chartered Certified Accountants Old Rectory Building Springhead Road Northfleet Kent DA11 8HN

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Company No. 03325044**  
**Director's Report For The Year Ended 28 February 2022**

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The director presents his report and the financial statements for the year ended 28 February 2022.

**Statement of Director's Responsibilities**

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors**

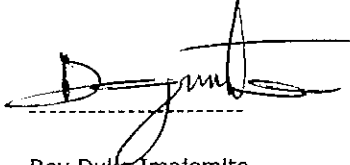
The directors who held office during the year were as follows:

Rev Duke Imajemite

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Rev Duke Imajemite

Director

15/06/2022

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Accountant's Report**  
**For The Year Ended 28 February 2022**

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**Independent Examiner's report to the trustees of Eternal Life Ministries International**

I report on the accounts of the company for the year ended 28 February 2021, which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. 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' and the report is limited to those matters set out in the next statement.

**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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 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

ROC Accountancy  
Chartered Association of Certified Accountants  
Old Rectory Building, Springhead Road, Kent DA11 8HN

Signed

*ROE*

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23/06/2022

ROC Accountancy

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Accountant's Report (continued)**  
**For The Year Ended 28 February 2022**

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Chartered Tax Advisers & Chartered Certified Accountants  
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**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Income and Expenditure Account**  
**For The Year Ended 28 February 2022**

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	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Administrative expenses		(125,216)	(49,787)
Other operating income		150,443	49,671
		<hr/>	<hr/>
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>25,227</b>	<b>(116)</b>
		<hr/> <hr/>	<hr/> <hr/>

The notes on page 8 form part of these financial statements.

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Balance Sheet**  
**As at 28 February 2022**

	Notes	2022		2021	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	3	20,114		-	
Cash at bank and In hand		5,366		503	
		<u>25,480</u>		<u>503</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	4	-		(250)	
			<u>25,480</u>		<u>253</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			<u>25,480</u>		<u>253</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>25,480</u>		<u>253</u>
<b>NET ASSETS</b>			<u>25,480</u>		<u>253</u>
Income and Expenditure Account			<u>25,480</u>		<u>253</u>
<b>MEMBERS' FUNDS</b>			<u>25,480</u>		<u>253</u>

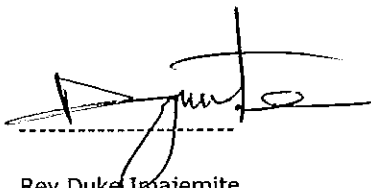
For the year ending 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Rev Duke Imajemite

Director

23/06/2022

The notes on page 8 form part of these financial statements.

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Statement of Changes in Equity**  
**For The Year Ended 28 February 2022**

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	<b>Income and Expenditure Account</b>
	<b>£</b>
As at 29 February 2020	369
Loss for the year and total comprehensive income	<u>(116)</u>
As at 28 February 2021 and 1 March 2021	<u>253</u>
Profit for the year and total comprehensive income	<u>25,227</u>
As at 28 February 2022	<u><u>25,480</u></u>

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Notes to the Financial Statements**  
**For The Year Ended 28 February 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Office and administration	1	1
	1	1
	1	1

**3. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Due within one year</b>		
Other debtors	20,114	-
	20,114	-
	20,114	-

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	£	£
Accruals and deferred income	-	250
	-	250
	-	250

**5. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**6. General Information**

ETERNAL LIFE MINISTRIES INTERNATIONAL is a private company, limited by guarantee, incorporated in England & Wales, registered number 03325044. The registered office is 725 Old Kent Road, Peckham, London, SE15 1JL.

**ETERNAL LIFE MINISTRIES INTERNATIONAL**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 28 February 2022**

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	2022		2021	
	£	£	£	£
<b>Administrative Expenses</b>				
Wages and salaries	80,000		5,000	
Rent	38,555		38,400	
Rates	900		900	
Light and heat	3,365		2,705	
Computer software, consumables and maintenance	505		250	
Telecommunications and data costs	773		800	
Professional fees	250		250	
Bank charges	71		75	
Charitable donations	650		602	
Sundry expenses	147		805	
	<u>          </u>		<u>          </u>	
		(125,216)		(49,787)
<b>Other Operating Income</b>				
Receipts	150,443		49,671	
	<u>          </u>		<u>          </u>	
		<u>150,443</u>		<u>49,671</u>
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u>25,227</u>		<u>(116)</u>