

THE APOSTOLIC FAITH MISSION INTERNATIONAL MINISTRIES UK

England & Wales · Charity number 1096543

Details

Other names	THE APOSTOLIC FAITH MISSION (UK), AFM(UK)
Status	Registered
Legal form	Other
Registered	2003-03-17
Register	View on the Charity Commission register

Contact

Address	Apostolic Faith Mission Im UK 7A Cumberland Street Leicester LE1 4QS
Phone	01162622062
Email	afmimuk@gmail.com
Website	www.afmim.org

Activities

Objects: THE OBJECTS OF THE TRUST ARE THE ADVANCEMENT OF THE CHRISTIAN RELIGION ACCORDING TO THE HOLY SCRIPTURES AS CONTAINED IN THE CONFESSION OF FAITH SET OUT IN THE SCHEDULE HERETO.

Activities: A christian movement. Preaching, teaching of the gospel of Christ. Counselling, community activities and etc

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£183,661	£185,237	-	-
2024-03-31	£242,057	£265,604	-	-
2023-03-31	£85,544	£96,996	-	-
2022-03-31	£60,891	£34,429	-	-
2021-03-31	£58,972	£21,019	-	-

Trustees

Name	Role	Appointed
Dr Ranganai Charles Chipere		2022-02-25
EVANS MUTAMBA		2015-04-01
Joshua Chigorimbo		2015-04-01
Norbert Ngeenge		2019-03-31

Accounts



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The Apostolic Faith Mission International Ministries (UK)

Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2025



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Report of the Trustees for the Year ended 31 March 2025

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Report of the Trustees for the Year ended 31 March 2025

Reference and Administrative details of its Trustees and Advisors

Charity Name: Apostolic Faith Mission International Ministries (UK)

Registered Charity No.: 1096543

Principal Office: 7A Cumberland Street
Leicester
LE1 4QS

Trustees: Mr Norbert Ngege (Chairman)
Mr Evans Mutamba
Rev Dr Charles R Chipere
Rev Dr Joshua Chigorimbo

Accountants: Framework Accountants Ltd
Chartered Certified Accountants
Suite 1, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

Bankers: Lloyds Bank PLC
P. O. Box 1000
BX1 1LT

Barclays Bank PLC
Leicester
LE87 2BB



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The Apostolic Faith Mission International Ministries (UK)

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Report of the Trustees for the Year ended 31 March 2025

The Board of Trustees is pleased to present their annual report of the Apostolic Faith Mission International Ministries (UK) for the year ended 31st March 2025 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Charities Act, the Trust Deed and the Statement of Recommended Practice (SORP) 'Accounting and reporting by charities' issued in March 2005.

Structure, Governance and Management

Structure

The Charity is made up of assemblies which are spread throughout the country. Each assembly has an elected leadership which oversees the day to day running of that assembly. The church is divided into four geographical regions, namely the Northern, Southern, Midlands and Central region. Assembly Board members within a region, form the Regional Workers Council (RWC) for each region. Each respective RWC appoints a Regional Committee, which oversees the running of the region. Members of the Assembly Boards constitute the National Workers Council (NWC). It is from the NWC that the national leadership who are referred to as National Apostolic Committee (NAC) is elected and appointed. The local (assembly) leadership is accountable to the regional committee who are in turn accountable to NAC.

Governing documents

The Charity was established by a trust deed on the 17th of March 2003

Governing bodies

The Charity is governed by the National Workers Council (NWC) which has powers according to the constitution of the AFMIM (UK). The National Workers Council is responsible for:

- Appointing the members of the spiritual, administrative, and strategic leadership board – the National Apostolic Council (NAC).
- Appointing the Board of Trustees
- Policies and procedures for induction and training of Trustees
- Organisational structure
- Relationships with related parties.

Recruitment and Training of the Trustees

It is from within the Regional Workers Council (RWC) that the charity's trustees are elected and appointed during triennial meetings of the RWC. Each RWC elects a trustee who will represent the region in the NWC. The national board of trustees is made up of the four regional trustees as well as three members of the NAC. Eligibility is determined by individual competence, specialist skills and availability to serve in the role. New Trustees are inducted into the working of the charity as well as into the charity's policies and procedures at an induction workshop, which is organised by the existing Trustees. The NAC organises triennial strategic planning for both the Trustees and NWC. Leadership training workshops for all are regularly conducted throughout the year. Resources or personnel for such training are both internal and external individuals with specialist skills.

Organisational Management

The Charity Trustees are legally responsible for the overall management, monitoring, and control of both the charity's leadership organs, and meet at least three times a year. Working in close liaison with the charity's ecclesial leadership (the NAC), Charity Trustees ensure various lower boards at national, regional and assembly levels comply with the charity's policies. The NAC meets three weeks before each meeting of the full NWC and the Board of Trustees meetings and on two extra occasions every year specifically to approve the budgets and finalise the financial statements and annual reports for approval by the NWC.



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Branch structure

The units that were operational during the year were:

Head Office

1. Sister's Union
2. Youth
3. Geographic Regions (Northern, Central, Midlands and Southern)
4. Men's Fellowship
5. National Pastor's Fellowship

All assemblies are now independent charities and their current year financial results have been excluded from this report.

Risk Management

The NAC has been delegated responsibility of risk control according to the charity's constitution and policies and procedures as always and as per procedure, after due consideration we decided to focus more on compliance, contracts, monitoring of church funds and internal controls, all assembly trustees in 2025 were instructed to implement the process, it was passed on through the various workshops conducted for all trustees in the year.

Compliance

The Trustees have decided to put more emphasis on the Charity Commission compliance processes and procedures, to ensure that all assemblies are up to date and well informed on the areas of timely report submissions, we closely monitored all the assemblies with a history of late submission of charity reports and the trustees, emphasized in the importance of not repeating such acts in the future.

Contracts

We conducted a survey which highlighted some inconsistencies regarding contracts for each of our pastors in their respective assemblies and we noted that some of them are operating without valid, up to date signed contracts, this constitutes a huge risk to the church organisation and so we've put in place a system which ensures that every pastor is operating with a live valid contract which is reviewed every three years. We have also allowed all assemblies until June 2026 to update all their contracts, after which we assess all assemblies to ensure their status in the compliance in the process, after which will take all the necessary action against non-compliance, some of which may include suspending the pastors until the contracts are signed.

Monitoring of church funds

This area, according to our observation is a very critical part of the church's survival as it gives us clarity for each assembly's current financial status as it is of vital importance to verify each assembly's cash flow status and ascertain their liquidity ratios and operating margins. We are working closely with regional treasurers who report back to us bi-annually on all the above-mentioned critical areas to make this process successful.

Controls

In the workshops we conducted we emphasised the importance of internal controls to promote transparency and clarity of the day-to-day transaction's income and expenditure of individual assemblies and encouraged them to verify each other's transactions as part of good governance and prudent practice of our finances at assembly level.

The process of decentralization i.e., registering Assemblies with the Charities Commission as separate charities, which began in 2011, has now been completed. This was a move to improve efficiency by bringing accountability closer to the assemblies, where the activities are happening. So, each charity has its own trustees. More emphasis is now being focused on clarifying decentralisation, total autonomy, and disintegration. To mitigate this risk, Trustees in liaison with



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Report of the Trustees for the Year ended 31 March 2025

the NAC are in the process of formulating legal contracts between the AFMIMUK charity and its affiliates. Through the risk management process already established for the Charity, the trustees are satisfied that the major risks have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Mitigation:

The current board of trustees has identified the four major areas highlighted above as areas of focus and provide practical solutions which are easy to monitor. Each individual church recruitment process needs to be closely monitored and ensure that a contract is in place and signed in agreement before a pastor starts operating, we also need to deal with grievances according to the church constitution and make sure that we are on top of all issues to correct them swiftly before they get out of hand and cause crises.

Regarding assemblies' compliance to charities commission annual financial statements submission, we are aware of changes to the charities commission process, and we have sent a reminder to all churches to upgrade their online registration statuses accordingly, we continue to monitor the different assemblies to ensure that everyone is compliant. We are working closely with all regional leaders to ensure that we have clarity of all assembly financial statuses at any given time through periodical reports from their regional treasurers as they have access to individual assembly contacts through church administrators.

Objectives and Activities

Charitable Objects

The main objective of the Trust is the advancement of the Christian religion in accordance with the Holy Scriptures (Holy Bible) as contained in the confession of faith set below:

- We believe in God eternal, triune, almighty creator, sustainer and ruler of all creation.
- We believe in God the Father, the author of creation and salvation.
- We believe in Jesus Christ the only Son of God the Father, true God who for the sake of humanity and its salvation descended from heaven and became flesh, who was conceived by the Holy Spirit and was born by the virgin Mary, who lived on earth and was crucified, died and was buried, who rose from the dead and ascended to heaven where he is seated at the right hand of the Father.
- We believe in the Holy Spirit, true God proceeding from the Father and the Son, who convicts the world of sin, righteousness and judgment and leads in all truth.
- We believe that the Bible is the Word of God written by men as the Holy Spirit inspired them. We believe that it authoritatively proclaims the will of God and teaches us all that is necessary for salvation.
- We believe that all human beings are created in the image of God; due to their sinful rebellion, this image is marred that all have sinned before God, and it is the will of God that all people will receive salvation through faith in Jesus Christ.
- We believe in baptism in the Holy Spirit with the initial evidence of speaking in tongues as promised to all believers.
- We believe in the manifestation of the gifts and fruit of the Spirit to all Christians. We believe that a Christian should be a disciple of Jesus Christ living a consecrated and holy life.
- We believe that Jesus Christ is the head of the Church, which is constituted by the Holy Spirit and consists of born-again believers. The Church is responsible for the proclamation and demonstration of the gospel and God's will to people. As a charismatic community, they fellowship with and edify one another.
- We believe that the believers' baptism by immersion and the Lord's supper are institutions of Christ to be observed by the Church.
- We believe in a day of judgment when Christ will judge the living and the dead.



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Report of the Trustees for the Year ended 31 March 2025

- We believe in the resurrection of the body and the eternal life for the righteous and eternal punishment for the wicked.
- We believe in the new Heaven and the new earth where God will reign in glory.

Other objectives:

- Youth training in human and social development.
- Continual provision for the welfare for the poor and the needy.
- Relief in times of national and international disasters.
- To help in Children's Ministries that is Sunday School, where morals are taught.
- Marriage counselling and family support.

Review of performance against objectives

During the period under review the AFM IM (UK) set the following objectives amongst others;

- **Church growth through local assemblies**

The church has fully recovered from the difficult past from COVID related challenges, it has dealt well with new members from Zimbabwe, and they have settled well. We are now experiencing a new realm of maturity within the church, and this has opened a new dispensation of new churches being opened in different regions and cities, the church has experienced tremendous growth in branches and this has had a positive effect on our head count as well, as we are now able to reach more people and make the church more accessible to individuals as the church is now in closer proximity.

- **Continuous leadership training**

Because of the growth highlighted above, we've noted that there is a need to affiliate new trustees and update them on all the basics tools they need to assume their daily expectancies, we conducted two online BOT workshops for trustees from all assemblies, they were conducted by both internal and external key note speakers to cover important and relevant topics and introduce our new board members to the UK Charity system, create team building and forge a lasting connection between trustees from different assemblies.

- **Promoting the Christian gospel**

Conferences for the spiritual enrichment of adult men, women as well as for youths and children, open to the public, were successfully held during the period under review. These were held in our four regions, for ladies, youth, men's fellowship, and Sunday school. Once more we held a successful combined conference at Venue Cymru in Llandudno, North Wales for the second year.

Traditional Sunday services and a variety of local church activities involving children, youth, and adults, have continued as normal. People with a variety of spiritual, social, and emotional needs were also assisted. The church has integrated very well with local communities, and it has opened doors to people of all ethnic and race and created an enabling environment for such growth.

We intend to measure the success of the strategy by the following:

- By regular consultation with other similar Charities and Theological institutions.
- By annual returns from local branches.
- By monitoring the financial strength of local branches through internal reviews.

Public benefit

The year under review has witnessed tremendous shift in attitudes towards the community and we have recorded more donations to charitable causes than ever before, we continue to emphasise on the importance of the community and encourage even more acts of gratitude towards the people around us as it is one of the core values of the church.



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Report of the Trustees for the Year ended 31 March 2025

National Place of Worship

Acquiring of our own national place of worship remains a challenge, so we have tabled a strategy regarding whereby if we combine our resources to purchase one venue at a time it could work, but we need to agree within ourselves to make this possible. We are all keen as trustees to make this happen and all other honorable council members have noticed the need as well, therefore it is imperative to authenticate the strategy and motion it as a priority in 2026.

Volunteers

Volunteers have been a vital part of our operations to ensure the success of everyday operations, but now as trustees we have noticed the need to focus a lot more on safeguarding to protect the church from unruly individuals, we have tabled a motion to implement measures to emphasise that every volunteer at every assembly should have an advanced DBS in place before they can operate any tasks and make it imperative and compulsory for it to happen. This created a need for us to follow up on the process as a going concern and ensure that every member is complying. This can only be achieved by creating a structure at assembly, regional and national level to closely monitor the progress and report back to the NAC and BOT as frequently as possible.

Financial review

The Statement of Financial Activities shows Incoming Resources of £183,661 (2024 - £239,709). The 23% decrease compared to previous year is mainly due to shortfall of voluntary income (tithes, donations, and assembly contributions). Tithe remittance from regions to Head Office declined to last year. However, contribution from assemblies to support national events like the annual Dunamis Conference increased by 100% compared to last year. Assemblies (Churches) remit 10% of their tithe income to their respective region who in turn remit 50% of received funds to Head Office. The head office has not been receiving adequate funds as per this established funding policy. Future campaigns need to do to maintain this fund policy. These funds are used to finance general operations of the church at national level.

Resources Expended were £182 274 (2024 - £185 237). Overall, expenditure decreased by at least 2% against 2024. Major cost savings were achieved by not paying any legal costs this year compared to 2024 when £4,800 was paid. Of the total expenditure, 81% (2024 - 65%) is attributable to conference costs and equipment hire during the annual Dunamis Conference. Conference costs and equipment hire are expenditure necessary to run annual conferences to empower community and members with gospel teachings and worship. During the year the church supported local community work and Apostolic Faith Mission in new set churches in various areas both in UK and abroad. The Net Incoming Resources were £4,350 (2024 - £11 117).

Reserves policy

The trustees have reviewed the level of reserves of the Charity, consideration of the income and expenditure streams, and the need to match income with commitments and the nature of reserves. Trustees have set a minimum balance of £30,000 as reserves for the current year and aim to review this level in the following year. The current reserve balance is £27 769., which meets our target.

The reserve balance is necessary:

- to provide sufficient working capital to cover delays between spending and receipt of income.
- to provide a cushion to deal with unexpected emergencies.
- for church running costs and
- to enable the Trust to pursue projects at the trustees' discretion.



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Report of the Trustees for the Year ended 31 March 2025

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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.
- 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 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 the Trustees on 29 December 2025

Signed on behalf by:

Norbert Ngege

Mr Norbert Ngege

Trustees Chairman

norbert.ngenge@calvaryfellwshipafm.org

07393173859

Independent Examiner's Report to the trustees of Apostolic Faith Mission International Ministries (UK)

I report to the trustees on my examination of the financial statements of Apostolic Faith Mission International Ministries (UK) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Dr Moses Chiwandamira
Framework Accountants Ltd
Suite 1, Greyholme
49 Victoria Road
Aldershot
Hampshire
GU11 1SJ
29 December 2025

Apostolic Faith Mission International Ministries (UK)

Statement of Financial Activities

for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	164,041	2,963	167,004	239,709
Other	4	16,657	-	16,657	-
Total		180,698	2,963	183,661	239,709
Expenditure on:					
Raising funds	5	-	-	-	122
Other	6	182,274	2,963	185,237	187,646
Total		182,274	2,963	185,237	187,768
Net losses on investments		-	-	-	(40,824)
Net (expenditure)/income	7	(1,576)	0	(1,576)	11,117
Transfers between funds		5,926	-	5,926	-
Net income before other gains/(losses)		4,350	0	4,350	11,117
Other gains and losses					
Net movement in funds		4,350	0	4,350	11,117
Reconciliation of funds:					
Total funds brought forward		26,382	191,888	218,270	241,561
Total funds carried forward		30,732	191,888	222,620	252,678

Apostolic Faith Mission International Ministries (UK)**Balance Sheet****at 31 March 2025****Charity No. 1096543**

		2025	2024
		£	£
Fixed assets			
Tangible assets	9	541	791
		<u>541</u>	<u>791</u>
Current assets			
Debtors	10	8,385	-
Cash at bank and in hand		216,694	250,427
		<u>225,079</u>	<u>250,427</u>
Creditors: Amount falling due within one year	11	(3,000)	(2,999)
Net current assets		<u>222,079</u>	<u>247,428</u>
Total assets less current liabilities		<u>222,620</u>	<u>248,219</u>
Net assets excluding pension asset or liability		<u>222,620</u>	<u>218,270</u>
Total net assets		<u><u>222,620</u></u>	<u><u>218,270</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		191,888	191,888
		<u>191,888</u>	<u>191,888</u>
Unrestricted funds	12		
General funds		27,769	26,382
		<u>27,769</u>	<u>26,382</u>
Reserves	12		
Total funds		<u><u>219,657</u></u>	<u><u>218,270</u></u>

Approved by the trustees on 31 March 2025

And signed on their behalf by:

*N. Ngege***N. Ngege**

Trustee

Chairman

29 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	239,709	2,348	242,057
Total	<u>239,709</u>	<u>2,348</u>	<u>242,057</u>
Expenditure on:			
Raising funds	122	-	122
Other	265,482	-	265,482
Total	<u>265,604</u>	<u>-</u>	<u>265,604</u>
Net gains on investments	(40,824)	-	(40,824)
Net income	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>
Net income before other gains/(losses)	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>
Other gains and losses:			
Net movement in funds	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>
Reconciliation of funds:			
Total funds brought forward	44,964	188,637	233,601
Total funds carried forward	<u>(21,755)</u>	<u>190,985</u>	<u>169,230</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Tithes and Ass Contributions	61,211	-	61,211	121,458
Offering , Mission and Welfare	49,363	-	49,363	43,184
Building Fund and Gift Aid	4,239	2,963	7,202	54,060
Conference Income	49,228	-	49,228	21,007
	<u>164,041</u>	<u>2,963</u>	<u>167,004</u>	<u>239,709</u>

4 Other income

	Unrestricted £	Total 2025 £	Total 2024 £
Sales	993	993	-
Interests Receivable	74	74	-
Other Income	15,590	15,590	-
	<u>16,657</u>	<u>16,657</u>	<u>-</u>

5 Expenditure on raising funds

	Total 2025 £	Total 2024 £
<i>Costs of generating voluntary income</i>	-	122
	-	122

6 Other expenditure

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Employee costs	7,713	-	7,713	25,902
Motor and travel costs	9,678	-	9,678	59,101
Premises costs	75,170	-	75,170	9,347
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	250	-	250	708
General administrative costs	79,263	2,963	82,226	84,788
Legal and professional costs	10,200	-	10,200	7,800
	182,274	2,963	185,237	187,646

7 Net (expenditure)/income before transfers

	2025 £	2024 £
This is stated after charging:		
Depreciation of owned fixed assets	250	708

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2024	541	541
At 31 March 2025	541	541
Net book values		
At 31 March 2025	541	541
At 31 March 2024	541	541

10 Debtors

	2025 £	2024 £
	5,422	-

Apostolic Faith Mission International Ministries (UK)

Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	3,000	2,999
	<u>3,000</u>	<u>2,999</u>

12 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
	191,888	2,963	(2,963)	-	191,888
<i>Total</i>	<u>191,888</u>	<u>2,963</u>	<u>(2,963)</u>	<u>-</u>	<u>191,888</u>
Unrestricted funds:					
General funds	26,382	180,698	(182,274)	37,093	61,899
Total funds	<u>218,270</u>	<u>183,661</u>	<u>(185,237)</u>	<u>37,093</u>	<u>253,787</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	541	541
Net current assets	253,246	253,246
	<u>253,787</u>	<u>253,787</u>

14 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	250,427	(33,733)	216,694
	<u>250,427</u>	<u>(33,733)</u>	<u>216,694</u>
Net debt	<u>250,427</u>	<u>(33,733)</u>	<u>216,694</u>

Apostolic Faith Mission International Ministries (UK)

Statement of Cash flows

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	4,350	(64,371)
Adjustments for:		
Movement in provisions	(29,949)	30,816
Dividends, interest and rents from investments	(16,657)	-
Increase in trade and other receivables	(5,422)	-
Increase in trade and other payables	1	3,000
Net cash used in operating activities	<u>(47,677)</u>	<u>(30,097)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	16,657	-
Net cash from/(used in) investing activities	<u>16,657</u>	<u>(1,249)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(31,020)	(31,346)
Cash and cash equivalents at the beginning of the year	250,427	233,601
Cash and cash equivalents at the end of the year	<u>219,407</u>	<u>202,255</u>
Components of cash and cash equivalents		
Cash and bank balances	216,694	250,427
	<u>216,694</u>	<u>250,427</u>

Apostolic Faith Mission International Ministries (UK)

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Tithes and Ass Contributions	61,211	-	61,211	121,458
Offering , Mission and Welfare	49,363	-	49,363	43,184
Building Fund and Gift Aid	4,239	2,963	7,202	54,060
Conference Income	49,228	-	49,228	21,007
	<u>164,041</u>	<u>2,963</u>	<u>167,004</u>	<u>239,709</u>
Other				
Sales	993	-	993	-
Interests Receivable	74	-	74	-
Other Income	15,590	-	15,590	-
	<u>16,657</u>	<u>-</u>	<u>16,657</u>	<u>-</u>
Total income and endowments	180,698	2,963	183,661	239,709
Expenditure on:				
Costs of generating donations and legacies				
	-	-	-	122
	<u>-</u>	<u>-</u>	<u>-</u>	<u>122</u>
Total of expenditure on raising funds	-	-	-	122
Employee costs				
Staff entertainment	-	-	-	6,580
Staff training	-	-	-	1,328
Conference Meals	1,863	-	1,863	7,664
NAC Allowances , Honorarium	5,850	-	5,850	10,330
	<u>7,713</u>	<u>-</u>	<u>7,713</u>	<u>25,902</u>
Motor and travel costs				
Vehicles - General costs	-	-	-	200
Vehicles - Leasing and hire costs	-	-	-	975
Vehicles - Fuel	-	-	-	91
Travel and subsistence	8,328	-	8,328	48,453
Fares	1,350	-	1,350	9,382
	<u>9,678</u>	<u>-</u>	<u>9,678</u>	<u>59,101</u>
Premises costs				
Rent & Conference Venue costs	75,004	-	75,004	6,414
Rates	166	-	166	2,933
	<u>75,170</u>	<u>-</u>	<u>75,170</u>	<u>9,347</u>

Apostolic Faith Mission International Ministries (UK)
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of	250	-	250	708
Bank charges	193	-	193	558
Equipment leasing and hire charges	44,438	-	44,438	10,177
Equipment repairs and maintenance	-	-	-	28,593
Information and publications	100	-	100	233
Stationery and printing	924	-	924	1,409
Subscriptions	5,022	-	5,022	35,488
Sundry and Conference Misc	28,082	2,963	31,045	7,922
Telephone, fax and broadband	504	-	504	408
	<u>79,513</u>	<u>2,963</u>	<u>82,476</u>	<u>85,496</u>
Legal and professional costs				
Audit/Independent examination fees	3,000	-	3,000	3,000
Solicitor's fees	-	-	-	4,800
Other legal and professional costs	7,200	-	7,200	-
	<u>10,200</u>	<u>-</u>	<u>10,200</u>	<u>7,800</u>
Total of expenditure of other costs	<u>182,274</u>	<u>2,963</u>	<u>185,237</u>	<u>187,646</u>
Total expenditure	<u>182,274</u>	<u>2,963</u>	<u>185,237</u>	<u>187,768</u>
Net gains on investments	-	-	-	(40,824)
	<u>(1,576)</u>	<u>0</u>	<u>(1,576)</u>	<u>11,117</u>
Net (expenditure)/income				
Transfers between funds	37,093	-	37,093	-
Net income before other gains/(losses)	<u>35,517</u>	<u>0</u>	<u>35,517</u>	<u>11,117</u>
Other Gains	-	-	-	-
Net movement in funds	<u>35,517</u>	<u>0</u>	<u>35,517</u>	<u>11,117</u>
Reconciliation of funds:				
Total funds brought forward	26,382	191,888	218,270	241,561
Total funds carried forward	<u>61,899</u>	<u>191,888</u>	<u>253,787</u>	<u>252,678</u>

Accounts



Apostolic Faith Mission International Ministries (UK)
Report of the Trustees for the Year ended 31 March 2024



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2024

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Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2024

Reference and Administrative details of its Trustees and Advisors

Charity Name: Apostolic Faith Mission International Ministries (UK)

Registered Charity No.: 1096543

Principal Office: 7A Cumberland Street
Leicester
LE1 4QS

Trustees: Mr Norbert Ngege (Chairman) Central Region
Mr Evans Mutamba (Southern Region)
Dr Charles R Chipere (President)
Rev Joshua Chigorimbo (Vice President)

Accountants: Framework Accountants Ltd
Chartered Certified Accountants
Suite 1, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

Bankers: Lloyds Bank PLC
P. O. Box 1000
BX1 1LT

Barclays Bank PLC
Leicester
LE87 2BB

The Board of Trustees is pleased to present their annual report of the Apostolic Faith Mission International Ministries (UK) for the year ended 31st March 2024 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Charities Act, the Trust Deed and the Statement of Recommended Practice (SORP) 'Accounting and reporting by charities' issued in March 2005.

Structure, Governance and Management

Structure

The Charity is made up of assemblies which are spread throughout the country. Each assembly has an elected leadership which oversees the day to day running of that assembly. The church is divided into four geographical regions, namely the Northern, Southern, Midlands and Central region. Assembly Board members within a region,



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2024

form the Regional Workers Council (RWC) for each region. Each respective RWC appoints a Regional Committee, which oversees the running of the region. Members of the Assembly Boards constitute the National Workers Council (NWC). It is from the NWC that the national leadership who are referred to as National Apostolic Committee (NAC) is elected and appointed. The local (assembly) leadership is accountable to the regional committee who are in turn accountable to NAC.

Governing documents

The Charity was established by a trust deed on the 17th of March 2003

Governing bodies

The Charity is governed by the National Workers Council (NWC) which has powers according to the constitution of the AFMIM (UK). The National Workers Council is responsible for:

- Appointing the members of the spiritual, administrative, and strategic leadership board – the National Apostolic Council (NAC).
- Appointing the Board of Trustees
- Policies and procedures for induction and training of Trustees
- Organisational structure
- Relationships with related parties.

Recruitment and Training of the Trustees

It is from within the Regional Workers Council (RWC) that the charity's trustees are elected and appointed during triennial meetings of the RWC. Each RWC elects a trustee who will represent the region in the NWC. The national board of trustees is made up of the four regional trustees as well as three members of the NAC. Eligibility is determined by individual competence, specialist skills and availability to serve in the role. New Trustees are inducted into the working of the charity as well as into the charity's policies and procedures at an induction workshop, which is organised by the existing Trustees. The NAC organises triennial strategic planning for both the Trustees and NWC. Leadership training workshops for all are regularly conducted throughout the year. Resources or personnel for such training are both internal and external individuals with specialist skills.

Organisational Management

The Charity Trustees are legally responsible for the overall management, monitoring, and control of both the charity's leadership organs, and meet at least three times a year. Working in close liaison with the charity's ecclesial leadership (the NAC), Charity Trustees ensure various lower boards at national, regional and assembly levels comply with the charity's policies. The NAC meets three weeks before each meeting of the full NWC and the Board of Trustees meetings and on two extra occasions every year specifically to approve the budgets and finalise the financial statements and annual reports for approval by the NWC.

Branch structure

The units that were operational during the year were:

Apostolic Faith Mission International Ministries (UK)

Trustees Annual Report

1. Head Office
2. Sister's Union
3. Youth
4. Geographic Regions (Northern, Central, Midlands and Southern)
5. Men's Fellowship
6. National Pastor's Fellowship

All assemblies are now independent charities and their current year financial results have been excluded from this report.

Risk Management

The NAC has been delegated responsibility of risk control according to the charity's constitution and policies and procedures. Detailed consideration of risk is delegated to the NAC who are assisted by the NWC. Risks are identified, assessed, and controlled and established throughout the year informally. The NAC continue to improve and ensure that the system of internal controls is adequate and cost effective.

The process of decentralization i.e., registering Assemblies with the Charities Commission as separate charities, which began in 2011, has now been completed. This was a move to improve efficiency by bringing accountability closer to the assemblies, where the activities are happening. So, each charity has its own trustees. Over the years we have tightened our procedures and processes to make it very clear where we stand regarding churches, their responsibilities, where they start and where they end i.e., recruitment of pastors is decentralised, therefore any problems and challenges they encounter, and any financial commitments accrued are all solely the responsibility of the churches as separate entities to the main church.

Trustees have identified a potential risk that the charity/charity assets, (physical and human intellectual assets) could be exposed to because of the decentralization and independent registering of assemblies. To mitigate this risk, Trustees in liaison with the NAC are in the process of formulating legal contracts between the AFMIMUK charity and its affiliates and associate members to protect the use of the emblem and to protect the charity assets and ensure the continuity of the main charity. Through the risk management process established for the Charity the trustees are satisfied that the major risks have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Mitigation:

The current trustees board takes mitigation very seriously as lack of proper extensive mitigation breeds chaos and disorder therefore we need to put measures and processes in place regarding dismissal of pastors as this has proved to be a challenge in the past, we encourage the churches to be reasonable and mature in the way they deal with their pastors to create a harmonious atmosphere.

We need to monitor the individual church recruitment processes and need to deal with grievances according to the church constitution and make sure that we are on top of all issues to correct them swiftly before they get out of hand and cause crises.

Regarding assemblies' compliance to charities commission annual financial statements submission, we are aware of changes to the charities commission process, and we have sent a reminder to all churches to upgrade their online registration statuses accordingly, we continue to monitor the different assemblies to ensure that everyone is compliant.

Objectives and Activities

Charitable Objects

The main objective of the Trust is the advancement of the Christian religion in accordance with the Holy Scriptures (Holy Bible) as contained in the confession of faith set below:

- We believe in God eternal, triune, almighty creator, sustainer, and ruler of all creation.
- We believe in God the Father, the author of creation and salvation.
- We believe in Jesus Christ the only Son of God the Father, true God who for the sake of humanity and its salvation descended from heaven and became flesh, who was conceived by the Holy Spirit and was born by the virgin Mary, who lived on earth and was crucified, died and was buried, who rose from the dead and ascended to heaven where he is seated at the right hand of the Father.
- We believe in the Holy Spirit, true God proceeding from the Father and the Son, who convicts the world of sin, righteousness and judgment and leads in all truth.
- We believe that the Bible is the Word of God written by men as the Holy Spirit inspired them. We believe that it authoritatively proclaims the will of God and teaches us all that is necessary for salvation.

Apostolic Faith Mission International Ministries (UK)

Trustees Annual Report

- We believe that all human beings are created in the image of God; due to their sinful rebellion, this image is marred that all have sinned before God, and it is the will of God that all people will receive salvation through faith in Jesus Christ.
- We believe in baptism in the Holy Spirit with the initial evidence of speaking in tongues as promised to all believers.
- We believe in the manifestation of the gifts and fruit of the Spirit to all Christians. We believe that a Christian should be a disciple of Jesus Christ living a consecrated and holy life.
- We believe that Jesus Christ is the head of the Church, which is constituted by the Holy Spirit and consists of born-again believers. The Church is responsible for the proclamation and demonstration of the gospel and God's will to people. As a charismatic community, they fellowship with and edify one another.
- We believe that the believers' baptism by immersion and the Lord's supper are institutions of Christ to be observed by the Church.
- We believe in a day of judgment when Christ will judge the living and the dead.
- We believe in the resurrection of the body and the eternal life for the righteous and eternal punishment for the wicked.
- We believe in the new Heaven and the new earth where God will reign in glory.

Other objectives:

- Youth training in human and social development.
- Continual provision for the welfare for the poor and the needy.
- Relief in times of national and international disasters.
- To help in Children's Ministries that is Sunday School, where morals are taught.
- Marriage counselling and family support.

Review of performance against objectives

During the period under review the AFM IM (UK) set the following objectives amongst others.

- **Church growth through local assemblies**

We are happy to report a marked progress in facilitating growth in local branches and raising the profile of the mission by establishing preaching points within a certain radius of an assembly utilizing individuals with relevant skills to promote missions. We have managed to maintain our previous eleven preaching points that were established in the previous year, and we have increased them significantly, setting up new assemblies in all regions.

All elders, deacons, pastors, and new members welcomed the year before settled well and some have been significant in setting up new assemblies across all the regions.

- **Continuous leadership training**

Training for affiliate charity trustees, assembly board members and departmental officials is now in place, and we conducted our first ever training for BOT members in July 2024, this was conducted by our very own highly talented internal resources and commissioned by the President for the UK, it covered all the basic necessary information for board of Trustees. We have another workshop for board of trustees marked for January 2025 which will cover the introduction of new proposed contracts, charities commission compliance issues and how to claim gift aid. More new Pastors (Ministers of Religion) having gone through and completed their studies at approved and accredited bible colleges, underwent probationary periods under various Senior Pastors (supervisors) before being ordained at the annual general conference.

- **Promoting the Christian gospel more widely and more visibly**

Conferences for the spiritual enrichment of adult men, women as well as for youths and children, open to the public were conducted successfully in all regions at different dates as allocated by the church calendar. However, in 2024 a proposal was motioned to combine all departmental conferences into one mega conference in Llandudno North Wales, this was done from the 25th to the 28th of July 2024. We hired one large venue which could accommodate the Ladies, Men, Youth and Sunday school at the same, this was done on a trial basis to cut down hiring costs and it turned out to be resounding success and it successfully reduced our annual hiring costs significantly.

• Public Benefit

In line with the aim of spreading the Christian gospel within the United Kingdom, AFMIM (UK) through its network of local churches, we managed to arrange traditional Sunday services and a variety of local church activities involving children, youth, and adults. Amongst these, people with a variety of spiritual, social, and emotional needs were also assisted. The church, whose roots are in Zimbabwe, has been predominantly comprised of people originally from that country worshipping at various assemblies but it is pleasing to note that other nationalities have started to come and have integrated well. The church doors remain open as we thrive to be a church for all nationalities and backgrounds.

The year under review has witnessed tremendous community outreach projects earmarked for spreading goodwill within our local communities and this has encouraged a positive impact within most of our local areas. We have seen all departments going all out to successfully execute their local, regional, and annual conferences which has been hugely encouraging.

National Place of Worship

Church programmes continue to be hindered by the absence of a national centre where some of our charitable activities can be directed from. The executive arm, the National Apostolic Committee is committed to search for opportunities to acquire a National Place of Worship where other long-term goals such as a school of theology would be established. Establishing more assemblies, subassemblies and preaching points in more cities and towns of the UK remains crucial to the main objective of advancing the Christian religion in accordance with the Holy Scriptures as contained in the confessions of faith.

Volunteers

Trustees would like to take this opportunity to appreciate the continuing and valuable support given by volunteers for our work through various channels, including but not limited to donations.

Financial review

The Statement of Financial Activities shows Incoming Resources for the year ended 31 March 2024 is £239,709 compared to the year ended 31 March 2023 is £85,544.00. The 180% increase in incoming resources is due to the consolidation of four regions and the national AFM IM in England & Wales and Scotland.

Resources Expended were £265,604 for the year ended 31 March 2024 as compared to £96,996 resources expended in year end 31 March 2023. This increase of 174% is mainly due to the consolidation of expenditures four regions and the national AFM IM in England & Wales and Scotland.

There is no significant change in the restricted funds (building funds) as compared to the previous years.

The Net Incoming Resources for the year ended were negative as compared to the previous year. However, the church needs to find cost savings wherever possible or need to seek more resources to finance the activities of the church.

Reserves policy

The trustees have reviewed the level of reserves of the Charity, consideration of the income and expenditure streams, and the need to match income with commitments and the nature of reserves. Trustees have set a minimum balance of £30,000 as reserves for the current year and aim to review this level in the following year. The current cash balance for the year ended 31 March 2024 is £54,780 due to the consolidation of four regions and the national AFM IM in England & Wales and Scotland. However, the AFM IM needs to continue reviewing its reserve policy in order to meet the set goals.

The reserve balance is necessary:

- to provide sufficient working capital to cover delays between spending and receipt of income.
- to provide a cushion to deal with unexpected emergencies.
- for church running costs and
- to enable the Trust to pursue projects at the trustees' discretion.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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

Apostolic Faith Mission International Ministries (UK)

Trustees Annual Report

financial year which give a true and fair view of the situation 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.
- 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 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 the Trustees on 17 January 2025

Signed on behalf by:



Mr Norbert Ngege
Trustees Chairman.

Independent Examiner's Report to the trustees of Apostolic Faith Mission International Ministries (UK)

I report to the trustees on my examination of the financial statements of Apostolic Faith Mission International Ministries (UK) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Dr Moses Chiwandamira
PhD FCCA MSc MRes PGCert



Framework Accountants Ltd
Suite 1, Greyholme
49 Victoria Road
Aldershot
Hampshire
GU11 1SJ

17 January 2025

Apostolic Faith Mission International Ministries (UK)

Statement of Financial Activities

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	239,709	2,348	242,057	85,544
Total		239,709	2,348	242,057	85,544
Expenditure on:					
Raising funds	4	122	-	122	-
Other	5	265,482	-	265,482	52,249
Total		265,604	-	265,604	52,249
Net losses on investments		(40,824)	-	(40,824)	-
Net (expenditure)/income	6	(66,719)	2,348	(64,371)	33,295
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(66,719)	2,348	(64,371)	33,295
Other gains and losses					
Net movement in funds		(66,719)	2,348	(64,371)	33,295
Reconciliation of funds:					
Total funds brought forward		44,964	188,637	233,601	122,842
Total funds carried forward		(21,755)	190,985	169,230	156,137

Apostolic Faith Mission International Ministries (UK)**Balance Sheet****at 31 March 2024****Charity No. 1096543**

		2024	2023
		£	£
Fixed assets			
Tangible assets	8	791	-
		<u>791</u>	<u>-</u>
Current assets			
Cash at bank and in hand		245,765	233,601
		<u>245,765</u>	<u>233,601</u>
Creditors: Amount falling due within one year	9	(3,000)	-
Net current assets		<u>242,765</u>	<u>233,601</u>
Total assets less current liabilities		243,556	233,601
Provisions for liabilities	10	(30,816)	-
Net assets excluding pension asset or liability		<u>212,740</u>	<u>233,601</u>
Total net assets		<u><u>212,740</u></u>	<u><u>233,601</u></u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		190,985	188,637
		<u>190,985</u>	<u>188,637</u>
Unrestricted funds	11		
General funds		21,755	44,964
		<u>21,755</u>	<u>44,964</u>
Reserves	11		
Total funds		<u><u>212,740</u></u>	<u><u>233,601</u></u>

Approved by the trustees on 31 March 2024

And signed on their behalf by:

N. Ngege

Norbert Ngege

Trustee

17 January 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	82,024	3,521	85,545
Total	82,024	3,521	85,545
Expenditure on:			
Other	96,996	-	96,996
Total	96,996	-	96,996
Net income	(14,972)	3,521	(11,452)
Net income before other gains/(losses)	(14,972)	3,521	(11,452)
Other gains and losses:			
Net movement in funds	(14,972)	3,521	(11,452)
Reconciliation of funds:			
Total funds brought forward	122,842	185,116	307,958
Total funds carried forward	107,870	188,637	296,507

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
National	121,458	2,348	123,806	24,502
Midlands	43,184	-	43,184	26,398
Central	54,060	-	54,060	3,520
North (6846) & South (14161)	21,007	-	21,007	31,124
	239,709	2,348	242,057	85,544

4 Expenditure on raising funds

	Unrestricted £	Total 2024 £	Total 2023 £
<i>Costs of generating voluntary income</i>			
	122	122	-
	122	122	-

Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	25,902	25,902	89
Motor and travel costs	59,101	59,101	9,214
Premises costs	9,347	9,347	5,980
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	708	708	208
General administrative costs	162,624	162,624	32,558
Legal and professional costs	7,800	7,800	4,200
	<u>265,482</u>	<u>265,482</u>	<u>52,249</u>

6 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	708	208

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	1,249	1,249
At 31 March 2024	<u>1,249</u>	<u>1,249</u>
Depreciation and impairment		
Depreciation charge for the year	458	458
At 31 March 2024	<u>458</u>	<u>458</u>
Net book values		
At 31 March 2024	<u>791</u>	<u>791</u>

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	3,000	-
	<u>3,000</u>	<u>-</u>

10 Provisions

	Other provisions	Total
	£	£
Movement for the year	32,553	32,553
At 31 March 2024	<u>32,553</u>	<u>32,553</u>

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	188,637	-	-	188,637
<i>Total</i>	<u>188,637</u>	<u>-</u>	<u>-</u>	<u>188,637</u>
Unrestricted funds:				
General funds	52,924	198,885	(265,604)	(13,795)
Total funds	<u>241,561</u>	<u>198,885</u>	<u>(265,604)</u>	<u>174,842</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	791	-	791
Net current assets	56,442	190,985	247,427
Creditors due in more than one year and provisions	(32,553)	-	(32,553)
	<u>24,680</u>	<u>190,985</u>	<u>215,665</u>

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	233,601	12,164	245,765
	<u>233,601</u>	<u>12,164</u>	<u>245,765</u>
Net debt	<u>233,601</u>	<u>12,164</u>	<u>245,765</u>

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity		
amounted to:	<u>-</u>	<u>4,000</u>

Apostolic Faith Mission International Ministries (UK)

Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(64,371)	(11,452)
Adjustments for:		
Movement in provisions	30,816	-
Depreciation of property, plant and equipment	458	-
Increase in trade and other payables	3,000	-
Net cash used in operating activities	<u>(30,097)</u>	<u>(11,452)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,249)	-
Net cash used in investing activities	<u>(1,249)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(31,346)	(11,452)
Cash and cash equivalents at the beginning of the year	233,601	249,338
Cash and cash equivalents at the end of the year	<u>202,255</u>	<u>237,886</u>
Components of cash and cash equivalents		
Cash and bank balances	245,765	233,601
	<u>245,765</u>	<u>233,601</u>

Apostolic Faith Mission International Ministries (UK)

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
National	121,458	2,348	123,806	24,502
Midlands	43,184	-	43,184	26,398
Central	54,060	-	54,060	3,520
North (6846) & South (14161)	21,007	-	21,007	31,124
	<u>239,709</u>	<u>2,348</u>	<u>242,057</u>	<u>85,544</u>
Total income and endowments	239,709	2,348	242,057	85,544
Expenditure on:				
Costs of generating donations and legacies				
	122	-	122	-
	<u>122</u>	<u>-</u>	<u>122</u>	<u>-</u>
Total of expenditure on raising funds	122	-	122	-
Employee costs				
Staff entertainment	6,580	-	6,580	89
Staff training	1,328	-	1,328	-
Staff welfare	7,664	-	7,664	-
Temporary staff	10,330	-	10,330	-
	<u>25,902</u>	<u>-</u>	<u>25,902</u>	<u>89</u>
Motor and travel costs				
Vehicles - General costs	200	-	200	-
Vehicles - Leasing and hire costs	975	-	975	-
Vehicles - Fuel	91	-	91	-
Travel and subsistence	48,453	-	48,453	9,214
Fares	9,382	-	9,382	-
	<u>59,101</u>	<u>-</u>	<u>59,101</u>	<u>9,214</u>
Premises costs				
Rent	6,414	-	6,414	5,170
Rates	2,933	-	2,933	810
	<u>9,347</u>	<u>-</u>	<u>9,347</u>	<u>5,980</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	708	-	708	208
Bank charges	558	-	558	405
Equipment leasing and hire charges	10,177	-	10,177	27,125

Apostolic Faith Mission International Ministries (UK)
Detailed Statement of Financial Activities

Equipment repairs and maintenance	28,593	-	28,593	-
General insurances	-	-	-	379
Information and publications	233	-	233	295
Conference Venue	65,908	-	65,908	-
Conference Costs	11,928	-	11,928	-
Stationery and printing	1,409	-	1,409	-
Subscriptions	35,488	-	35,488	-
Sundry expenses	7,922	-	7,922	3,671
Telephone, fax and broadband	408	-	408	683
	<u>163,332</u>	<u>-</u>	<u>163,332</u>	<u>32,766</u>
Legal and professional costs				
Audit/Independent examination fees	3,000	-	3,000	3,000
Solicitor's fees	4,800	-	4,800	-
Other legal and professional costs	-	-	-	1,200
	<u>7,800</u>	<u>-</u>	<u>7,800</u>	<u>4,200</u>
Total of expenditure of other costs	<u>265,482</u>	<u>-</u>	<u>265,482</u>	<u>52,249</u>
Total expenditure	<u>265,604</u>	<u>-</u>	<u>265,604</u>	<u>52,249</u>
Net gains/losses	(40,824)	-	(40,824)	-
	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>	<u>33,295</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>	<u>33,295</u>
Other Gains	-	-	-	-
	<u>(66,719)</u>	<u>2,348</u>	<u>(64,371)</u>	<u>33,295</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	44,964	188,637	233,601	
Total funds carried forward	<u>(21,755)</u>	<u>190,985</u>	<u>169,230</u>	<u>33,295</u>

Accounts



Apostolic Faith Mission International Ministries (UK)
Report of the Trustees and Accounts for the Year ended 31 March 2023

Apostolic Faith Mission International Ministries (UK)
Charity No. 1096543
Report of the Trustees and Accounts for the Year ended 31 March 2023



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

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Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

Reference and Administrative details of its Trustees and Advisors

Charity Name: Apostolic Faith Mission International Ministries (UK)

Registered Charity No.: 1096543

Principal Office: 7A Cumberland Street
Leicester
LE1 4QS

Trustees: Mr Norbert Ngege (Secretary)
Mr Evans Mutamba
Mr Charles Nhindiri
Mr Hillary Chindodo
Dr Charles R Chipere
Rev Joshua Chigorimbo

Accountants: Framework Accountants Ltd
Chartered Certified Accountants
Suite 1, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

Bankers: Lloyds Bank PLC
P. O. Box 1000
BX1 1LT

Barclays Bank PLC
Leicester
LE87 2BB



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

The Board of Trustees is pleased to present their annual report of the Apostolic Faith Mission International Ministries (UK) for the year ended 31st March 2023 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Charities Act, the Trust Deed and the Statement of Recommended Practice (SORP) 'Accounting and reporting by charities' issued in March 2005.

Structure, Governance and Management

Structure

The Charity is made up of assemblies which are spread throughout the country. Each assembly has an elected leadership which oversees the day to day running of that assembly. The church is divided into four geographical regions, namely the Northern, Southern, Midlands and Central region. Assembly Board members within a region, form the Regional Workers Council (RWC) for each region. Each respective RWC appoints a Regional Committee, which oversees the running of the region. Members of the Assembly Boards constitute the National Workers Council (NWC). It is from the NWC that the national leadership who are referred to as National Apostolic Committee (NAC) is elected and appointed. The local (assembly) leadership is accountable to the regional committee who are in turn accountable to NAC.

Governing documents

The Charity was established by a trust deed on the 17th March 2003

Governing bodies

The Charity is governed by the National Workers Council (NWC) which has powers according to the constitution of the AFMIM (UK). The National Workers Council is responsible for:

- Appointing the members of the spiritual, administrative and strategic leadership board – the National Apostolic Council (NAC).
- Appointing the Board of Trustees
- Policies and procedures for induction and training of Trustees
- Organisational structure
- Relationships with related parties.

Recruitment and Training of the Trustees

It is from within the Regional Workers Council (RWC) that the charity's trustees are elected and appointed during triennial meetings of the RWC. Each RWC elects a trustee who will represent the region in the NWC. The national board of trustees is made up of the four regional trustees as well as three members of the NAC. Eligibility is determined by individual competence, specialist skills and availability to serve in the role. New Trustees are inducted into the working of the charity as well as into the charity's policies and procedures at an induction workshop, which is organised by the existing Trustees. The NAC organises triennial strategic planning for both the Trustees and NWC. Leadership training workshops for all are regularly conducted throughout the year. Resources or personnel for such training are both internal and external individuals with specialist skills.

Organisational Management

The Charity Trustees are legally responsible for the overall management, monitoring and control of both the charity's leadership organs, and meet at least three times a year. Working in close liaison with the charity's ecclesial leadership (the NAC), Charity Trustees ensure various lower boards at national, regional and assembly levels comply with the charity's policies. The NAC meets three weeks before each meeting of the full NWC and the Board of Trustees meetings and on two extra occasions every year specifically to approve the budgets and



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

finalise the financial statements and annual reports for approval by the NWC.

Branch structure

The units that were operational during the year were:

1. Head Office
2. Sister's Union
3. Youth
4. Geographic Regions (Northern, Central, Midlands and Southern)
5. Men's Fellowship
6. National Pastor's Fellowship

All assemblies are now independent charities and their current year financial results have been excluded from this report.

Risk Management

The NAC has been delegated responsibility of risk control according to the charity's constitution and policies and procedures. Detailed consideration of risk is delegated to the NAC who are assisted by the NWC. Risks are identified, assessed, and controlled and established throughout the year informally. The NAC continue to improve and ensure that the system of internal controls is adequate and cost effective.

The process of decentralization i.e. registering Assemblies with the Charities Commission as separate charities, which began in 2011, has now been completed. This was a move to improve efficiency by bringing accountability closer to the assemblies, where the activities are happening. So, each charity has its own trustees. Over the years we have tightened our procedures and processes to make it very clear where we stand regarding churches, their responsibilities, where they start and where they end i.e. recruitment of pastors is decentralised, therefore should be any problems and challenges they encounter, and any financial commitments accrued are all solely the responsibility of the churches as separate entities to the main church.

Trustees have identified a potential risk that the charity/charity assets, (physical and human intellectual assets) could be exposed to as a result of the decentralization and independent registering of assemblies. To mitigate this risk, Trustees in liaison with the NAC are in the process of formulating legal contracts between the AFMIMUK charity and its affiliates and associate members in order to protect the use of the emblem and to protect the charity assets and ensure the continuity of the main charity. Through the risk management process established for the Charity the trustees are satisfied that the major risks have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Mitigation:

The current trustees board takes mitigation very seriously as lack of proper extensive mitigation breeds chaos and disorder therefore we need to put measures and processes in place regarding dismissal of pastors as this has proved to be a challenge in the past, we encourage the churches to be reasonable and mature in the way they deal with their pastors to create a harmonious atmosphere.

We need to monitor the individual church recruitment processes and also need to deal with grievances according to the church constitution and make sure that we are on top of all issues to correct them swiftly before they get out of



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

hand and cause crises.

Regarding assemblies' compliance to charities commission annual financial statements submission, we are aware of changes to the charities commission process, and we have sent a reminder to all churches to upgrade their online registration statuses accordingly, we continue to monitor the different assemblies to ensure that everyone is compliant.

Objectives and Activities

Charitable Objects

The main objective of the Trust is the advancement of the Christian religion in accordance with the Holy Scriptures (Holy Bible) as contained in the confession of faith set below:

- We believe in God eternal, triune, almighty creator, sustainer, and ruler of all creation.
- We believe in God the Father, the author of creation and salvation.
- We believe in Jesus Christ the only Son of God, the Father, true God who for the sake of humanity and its salvation descended from heaven and became flesh, who was conceived by the Holy Spirit and was born by the virgin Mary, who lived on earth and was crucified, died and was buried, who rose from the dead and ascended to heaven where he is seated at the right hand of the Father.
- We believe in the Holy Spirit, true God proceeding from the Father and the Son, who convicts the world of sin, righteousness and judgment and leads in all truth.
- We believe that the Bible is the Word of God written by men as the Holy Spirit inspired them. We believe that it authoritatively proclaims the will of God and teaches us all that is necessary for salvation.
- We believe that all human beings are created in the image of God; due to their sinful rebellion, this image is marred that all have sinned before God, and it is the will of God that all people will receive salvation through faith in Jesus Christ.
- We believe in baptism in the Holy Spirit with the initial evidence of speaking in tongues as promised to all believers.
- We believe in the manifestation of the gifts and fruit of the Spirit to all Christians. We believe that a Christian should be a disciple of Jesus Christ living a consecrated and holy life.
- We believe that Jesus Christ is the head of the Church, which is constituted by the Holy Spirit and consists of born-again believers. The Church is responsible for the proclamation and demonstration of the gospel and God's will to people. As a charismatic community, they fellowship with and edify one another.
- We believe that the believers' baptism by immersion and the Lord's supper are institutions of Christ to be observed by the Church.
- We believe in a day of judgment when Christ will judge the living and the dead.
- We believe in the resurrection of the body and the eternal life for the righteous and eternal punishment for the wicked.
- We believe in the new Heaven and the new earth where God will reign in glory.

Other objectives:

- Youth training in human and social development.



Apostolic Faith Mission International Ministries (UK)

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- Continual provision for the welfare for the poor and the needy.
- Relief in times of national and international disasters.
- To help in Children's Ministries that is Sunday School, where morals are taught.
- Marriage counselling and family support.

Review of performance against objectives

During the period under review the AFM IM (UK) set the following objectives amongst others.

- **Church growth through local assemblies**

We are happy to report a marked progress in facilitating growth in local branches and raising the profile of the mission by establishing preaching points within a certain radius of an assembly utilizing individuals with relevant skills to promote missions. We have managed to maintain the eleven preaching points that were established in the previous year and endeavors to increase them.

The church experienced enormous growth in numbers in the year and this was directly influenced by the introduction of Cos visas and other professional visa processes. We witnessed an influx of pastors, elders, deacons and other church members from our mother church in Zimbabwe and professionals such as social workers, accounting professionals and care workers, together with Christians from other churches in Zimbabwe who found a home within our church in the UK had a direct influence on the rise in our church membership numbers and aided the church to recover well from the effects of COVID.

- **Continuous leadership training**

Training for affiliate charity trustees, assembly board members and departmental officials is now in place with a proposal now in place to conduct training sessions in our proposed annual meeting in Wales in July 2024. More new Pastors (Ministers of Religion) having gone through and completed their studies at approved and accredited bible colleges, underwent probationary periods under various Senior Pastors (supervisors) before being ordained at the annual general conference.

- **Promoting the Christian gospel more widely and more visibly**

Conferences for the spiritual enrichment of adult men, women as well as for youths and children, open to the public, were held during the period under review. These were held in our four regions and on a national scale, four National Conferences namely the Dunamis conference, youth conference, ladies conference and men's fellowship conference were held with resounding success.

In line with the aim of spreading the Christian gospel within



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the United Kingdom, AFMIM (UK) through its network of local churches, managed to arrange traditional Sunday services and a variety of local church activities involving children, youth, and adults. Amongst these, people with a variety of spiritual, social, and emotional needs were also assisted. The church, whose roots are in Zimbabwe, has been predominantly comprised of people originally from that country worshipping at various assemblies but it is pleasing to note that other nationalities have started to come and have integrated well. The church doors remain open as we thrive to be a church for all nationalities and backgrounds.

We note that the following aims/activities have not been achieved as desired, and as such remain a priority in the coming period:

- Residential training leading to a certificate in Christian Ministry.

We intend to measure the success of the strategy by the following:

- By regular consultation with other similar Charities and Theological institutions.
- By annual returns from local branches.
- By monitoring the financial strength of local branches through internal reviews.

Public benefit

The year under review has witnessed tremendous recovery from the COVID period which had previously limited the ability to conduct traditional calendar events. We have seen all departments going all out to successfully execute their local, regional, and annual conferences which has been hugely encouraging, but, however, it was an expensive process, so, to cut expenses we have had to organise one mega conference which will see the youth, ladies' union, men's fellowship conducted in one venue at the same time in Wales in July 2024.

National Place of Worship

Church programs continue to be hindered by the absence of a national center where some of our charitable activities can be directed from. The executive arm, the National Apostolic Committee is committed to search for opportunities to acquire a National Place of Worship where other long-term goals such as a school of theology would be established. Establishing more assemblies, subassemblies and preaching points in more cities and towns of the UK remains crucial to the main objective of advancing the Christian religion in accordance with the Holy Scriptures as contained in the confessions of faith. However, what is more encouraging to note is that all our assemblies have drawn a line on the COVID challenges, and they are all meeting physically and only using zoom platforms where necessary.

Volunteers

Trustees would like to take this opportunity to appreciate the continuing and valuable support given by volunteers for our work through various channels, including but not limited to donations.

Financial review

The Statement of Financial Activities shows Incoming Resources of £85 544 (2022 - £53 573). The 60% increase compared to previous year is mainly due to increase of voluntary income (tithe and donations). Tithe remittance from regions to Head Office continued declined compared to last year. However, conference income now constitutes the bulk of the total income. Assemblies (Churches) are supposed to remit 10% of their tithe income to their respective region who in turn remit 50% of received funds to Head Office. These funds are used for to finance general operations. The head office has not received enough remittance from assemblies as required.

Resources Expended were £99 947 (2022 - £16 941). Overall, expenditure increased significantly against 2022. This increase is due mainly to cost of living and inflation prevailing in the UK economy.

The Net Incoming Resources were -£14 973 (2022 - £11,452).

Reserves policy

The trustees have reviewed the level of reserves of the Charity, consideration of the income and expenditure streams, and the need to match income with commitments and the nature of reserves. Trustees have set a minimum balance of £30,000 as reserves for the current year and aim to review this level in the following year. The current reserve balance is £44,964.50, which meets our target.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

The reserve balance is necessary:

- to provide sufficient working capital to cover delays between spending and receipt of income
- to provide a cushion to deal with unexpected emergencies
- for church running costs and
- to enable the Trust to pursue projects at the trustees' discretion

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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.
- 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 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 the Trustees on 20 January 2023

Signed on behalf by:

Norbert Ngenge

Mr Norbert Ngenge
Trustees Secretary



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees and Accounts for the Year ended 31 March 2023

Independent Examiner's Report to the trustee of Apostolic Faith Mission International Ministries (UK)

I report to the trustees on my examination of the financial statements of Apostolic Faith Mission International Ministries (UK) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Dr Moses Chiwandamira PhD FCCA MSc MRes PGCert
Framework Accountants Ltd
Suite 1, Greyholme
49 Victoria Road
Aldershot
Hampshire
GU11 1SJ

29 January 2024

Apostolic Faith Mission International Ministries (UK)

Statement of Financial Activities

for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	82,024	3,521	85,545	37,673
Other trading activities	4	-	-	-	8,778
Other	5	-	-	-	7,122
Total		82,024	3,521	85,545	53,573
Expenditure on:					
Other	6	96,996	-	96,996	16,941
Total		96,996	-	96,996	16,941
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	(14,972)	3,521	(11,452)	36,632
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(14,972)	3,521	(11,452)	36,632
Other gains and losses					
Net movement in funds		(14,972)	3,521	(11,452)	36,632
Reconciliation of funds:					
Total funds brought forward		122,842	185,116	307,958	278,996
Total funds carried forward		107,870	188,637	296,507	315,628

Apostolic Faith Mission International Ministries (UK)**Balance Sheet****at 31 March 2023****Charity No. 1096543**

	2023	2022
	£	£
Current assets		
Cash at bank and in hand	233,601	249,338
	<u>233,601</u>	<u>249,338</u>
Net current assets	233,601	249,338
Total assets less current liabilities	233,601	249,338
Net assets excluding pension asset or liability	233,601	249,338
Total net assets	<u>233,601</u>	<u>249,338</u>
 The funds of the charity		
Restricted funds	9	
Restricted income funds	188,637	185,116
	<u>188,637</u>	<u>185,116</u>
Unrestricted funds	9	
General funds	44,964	64,222
	<u>44,964</u>	<u>64,222</u>
Reserves	9	
 Total funds	<u>233,601</u>	<u>249,338</u>

Approved by the trustees on 31 March 2023

And signed on their behalf by:

H. Chindodo

Trustee

31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	37,674	5,762	43,436
Charitable activities	1,555	-	1,555
Other trading activities	8,778	-	8,778
Other	7,122	-	7,122
Total	55,129	5,762	60,891
Expenditure on:			
Charitable activities	1,105	-	1,105
Other	33,324	-	33,324
Total	34,429	-	34,429
Net income	20,700	5,762	26,462
Net income before other gains/(losses)	20,700	5,762	26,462
Other gains and losses:			
Net movement in funds	20,700	5,762	26,462
Reconciliation of funds:			
Total funds brought forward	99,642	179,354	278,996
Total funds carried forward	120,342	185,116	305,458

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Tithes and Offering	24,502	-	24,502	599
Conference and Assembly	26,398	-	26,398	6,211
Building Project Income	-	3,520	3,520	14,869
Mission Welfare & Other	31,124	-	31,124	15,994
	82,024	3,520	85,544	37,673

4 Income from other trading activities

	Total 2023 £	Total 2022 £
	-	8,778
	-	8,778

5 Other income

Total 2023	Total 2022
£	£
-	7,121
-	1
-	7,122

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
	-	-	(10,037)
Employee costs	9,259	9,259	-
Motor and travel costs	9,214	9,214	2,311
Premises costs	5,980	5,980	9,105
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	208	208	-
General administrative costs	68,135	68,135	8,750
Legal and professional costs	4,200	4,200	6,812
	96,996	96,996	16,941

7 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	208	-

8 Staff costs

	2023	2022
NAC Allowances	5,170	-
Honoraria	4,000	-
	9,170	-

No employee received emoluments in excess of £60,000.

9 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:			
Restricted income funds:			
	3,521	-	3,521
<i>Total</i>	<u>3,521</u>	<u>-</u>	<u>3,521</u>
Unrestricted funds:			
General funds	82,024	(96,997)	(14,973)
Total funds	<u>85,545</u>	<u>(96,997)</u>	<u>(11,453)</u>

10 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	249,338	(15,737)	233,601
	<u>249,338</u>	<u>(15,737)</u>	<u>233,601</u>
Net debt	<u>249,338</u>	<u>(15,737)</u>	<u>233,601</u>

Apostolic Faith Mission International Ministries (UK)

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(11,452)	26,462
Adjustments for:		
Decrease in trade and other receivables	-	3,669
Net cash (used in)/provided by operating activities	<u>(11,452)</u>	<u>23,009</u>
Net cash from investing activities	<u>-</u>	<u>7,122</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(11,452)	30,131
Cash and cash equivalents at the beginning of the year	249,338	275,327
Cash and cash equivalents at the end of the year	<u>237,886</u>	<u>305,458</u>
Components of cash and cash equivalents		
Cash and bank balances	233,601	249,338
	<u>233,601</u>	<u>249,338</u>

Apostolic Faith Mission International Ministries (UK)

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	24,502	-	24,502	599
	26,398	-	26,398	6,211
	-	3,520	3,520	14,869
	31,124	-	31,124	15,994
	<u>82,024</u>	<u>3,520</u>	<u>85,544</u>	<u>37,673</u>
Other trading activities	-	-	-	8,778
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,778</u>
Other	-	-	-	7,121
	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,122</u>
Total income and endowments	82,024	3,520	85,544	53,573
Expenditure on:				
Other expenditure	-	-	-	(10,037)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,037)</u>
Employee costs				
NAC Allowances	5,170	-	5,170	-
Honoraria	4,000	-	4,000	-
Refreshments	89	-	89	-
	<u>9,259</u>	<u>-</u>	<u>9,259</u>	<u>-</u>
Motor and travel costs				
Travel and subsistence	9,214	-	9,214	2,311
	<u>9,214</u>	<u>-</u>	<u>9,214</u>	<u>2,311</u>
Premises costs				
Rent	5,170	-	5,170	7,370
Rates	810	-	810	1,735
	<u>5,980</u>	<u>-</u>	<u>5,980</u>	<u>9,105</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	208	-	208	-
Bank charges	405	-	405	1,478
Missions	309	-	309	-
Equipment leasing and hire charges	27,125	-	27,125	1,030
General insurances	379	-	379	1,105

Apostolic Faith Mission International Ministries (UK)
Detailed Statement of Financial Activities

Information and publications	295	-	295	733
Conference Costs	35,269	-	35,269	-
Software, IT support and related costs	-	-	-	132
Stationery and printing	-	-	-	13
Subscriptions	-	-	-	1,626
Sundry expenses	3,670	-	3,670	1,877
Telephone, fax and broadband	683	-	683	756
	<u>68,343</u>	<u>-</u>	<u>68,343</u>	<u>8,750</u>
Legal and professional costs				
Audit/Independent examination fees	3,000	-	3,000	5,500
Other legal and professional costs	1,200	-	1,200	1,312
	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>6,812</u>
Total of expenditure of other costs	<u>96,996</u>	<u>-</u>	<u>96,996</u>	<u>16,941</u>
Total expenditure	<u>96,996</u>	<u>-</u>	<u>96,996</u>	<u>16,941</u>
Net gains on investments	-	-	-	-
	<u>(14,972)</u>	<u>3,520</u>	<u>(11,452)</u>	<u>36,632</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(14,972)</u>	<u>3,520</u>	<u>(11,452)</u>	<u>36,632</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(14,972)</u>	<u>3,520</u>	<u>(11,452)</u>	<u>36,632</u>
Reconciliation of funds:				
Total funds brought forward	-	-	-	278,996
Total funds carried forward	<u>(14,972)</u>	<u>3,520</u>	<u>(11,452)</u>	<u>315,628</u>

Accounts



Apostolic Faith Mission International Ministries (UK)
Report of the Trustees for the Year ended 31 March 2022



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

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Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Reference and Administrative details of its Trustees and Advisors

Charity Name: Apostolic Faith Mission International Ministries (UK)

Registered Charity No.: 1096543

Principal Office: 7A Cumberland Street
Leicester
LE1 4QS

Trustees: Mr Hillary Chindodo (Chairperson)
Mr Evans Mutamba (Secretary)
Mr Nobert Ngege
Mr Tarisayi Manyewe
Rev Bernard Mberi
Rev Joshua Chigorimbo

Accountants: Framework Accountants Ltd
Certified Chartered Accountants
Suite 2, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

Bankers: Lloyds Bank PLC
P. O. Box 1000
BX1 1LT

Barclays Bank PLC
Leicester
LE87 2BB

The Board of Trustees is pleased to present their annual report of the Apostolic Faith Mission International Ministries (UK) for the year ended 31st March 2021 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Charities Act, the Trust



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Deed and the Statement of Recommended Practice (SORP) 'Accounting and reporting by charities' issued in March 2005.

Structure, Governance and Management

Structure

The Charity is made up of assemblies which are spread throughout the country. Each assembly has an elected leadership which oversees the day to day running of that assembly. The church is divided into four geographical regions. Assembly Board members within a region, form the Regional Workers Council (RWC) for each region. Each respective RWC appoints a Regional Committee, which oversees the running of the region. Members of the Assembly Boards constitute the National Workers Council (NWC). It is from the NWC that the national leadership who are referred to as National Apostolic Committee (NAC) is elected and appointed. The local (assembly) leadership is accountable to the regional committee who are in turn accountable to NAC.

Governing documents

The Charity was established by a trust deed on the 17th March 2003

Governing bodies

The Charity is governed by the National Workers Council (NWC) which has powers according to the constitution of the AFMIM (UK). The National Workers Council is responsible for:

- Appointing the members of the spiritual, administrative and strategic leadership board – the National Apostolic Council (NAC).
- Appointing the Board of Trustees
- Policies and procedures for induction and training of Trustees
- Organisational structure
- Relationships with related parties.

Recruitment and Training of the Trustees

It is from within the Regional Workers Council (RWC) that the charity's trustees are elected and appointed during triennial meetings of the RWC. Each RWC elects a trustee who will represent the region in the NWC. The national board of trustees is made up of the four regional trustees as well as three members of the NAC. Eligibility is determined by individual competence, specialist skills and availability to serve in the role. New Trustees are inducted into the working of the charity as well as into the charity's policies and procedures at an induction workshop, which is organised by the existing Trustees. The NAC organises triennial strategic planning for both the Trustees and NWC. Leadership training workshops for all are regularly conducted throughout the year. Resources or personnel for such training are both internal and external individuals with specialist skills.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Organisational Management

The Charity Trustees are legally responsible for the overall management, monitoring and control of both the charity's leadership organs, and meet at least three times a year. Working in close liaison with the charity's ecclesial leadership (the NAC), Charity Trustees ensure various lower boards at national, regional and assembly levels comply with the charity's policies. The NAC meets three weeks before each meeting of the full NWC and the Board of Trustees meetings and on two extra occasions every year specifically to approve the budgets and finalise the financial statements and annual reports for approval by the NWC.

Branch structure

The units that were operational during the year were:

1. Head Office
2. Sister's Union
3. Youth
4. Geographic Regions (Northern, Central, Midlands and Southern)
5. Men's Fellowship
6. National Pastor's Fellowship

All assemblies are now independent charities and their current year financial results have been excluded from this report.

Risk Management

The NAC has been delegated responsibility of risk control according to the charity's constitution and policies and procedures. Detailed consideration of risk is delegated to the NAC who are assisted by the NWC. Risks are identified, assessed and controlled and established throughout the year informally. The NAC continue to improve and ensure that the system of internal controls is adequate and cost effective.

The process of decentralization i.e. registering Assemblies with the Charities Commission as separate charities, which begun in 2011, has now been completed. This was a move to improve efficiency by bringing accountability closer to the assemblies, where the activities are happening. So each charity has its own trustees.

Trustees have identified a potential risk that the charity/charity assets, (physical and human intellectual assets) could be exposed to as a result of the decentralization and independent registering of assemblies. In order to mitigate this risk, Trustees in liaison with the NAC are in the process of formulating legal contracts between the AFMIMUK charity and its affiliates and associate members in order to protect the use of the emblem and to protect the charity assets and ensure the continuity of the main charity. Through the risk management process established for the Charity the trustees are satisfied that the major risks have been adequately



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and Activities

Charitable Objects

The main objective of the Trust is the advancement of the Christian religion in accordance with the Holy Scriptures (Holy Bible) as contained in the confessions of faith set below:

- We believe in God eternal, triune, almighty creator, sustainer and ruler of all creation.
- We believe in God the Father, the author of creation and salvation.
- We believe in Jesus Christ the Holy Son of God the Father, true God who for the sake of humanity and its salvation descended from heaven and became flesh, who was conceived by the Holy Spirit and was born by the virgin Mary, who lived on earth and was crucified, died and was buried, who rose from the dead and ascended to heaven where he is seated at the right hand of the Father.
- We believe in the Holy Spirit, true God proceeding from the Father and the Son, who convicts the world of sin, righteousness and judgment and leads in all truth.
- We believe that the Bible is the Word of God written by men as the Holy Spirit inspired them. We believe that it authoritatively proclaims the will of God and teaches us all that is necessary for salvation.
- We believe that all human beings are created in the image of God; due to their sinful rebellion, this image is marred that all have sinned before God and it is the will of God that all people will receive salvation through faith in Jesus Christ.
- We believe in baptism in the Holy Spirit with the initial evidence of speaking in tongues as promised to all believers.
- We believe in the manifestation of the gifts and fruit of the Spirit to all Christians. We believe that a Christian should be a disciple of Jesus Christ living a consecrated and holy life.
- We believe that Jesus Christ is the head of the Church, which is constituted by the Holy Spirit and consists of born again believers. The Church is responsible for the proclamation and demonstration of the gospel and God's will to people. As a charismatic community, they fellowship with and edify one another.
- We believe that the believers' baptism by immersion and the Lords supper are institutions of Christ to be observed by the Church.
- We believe in a day of judgment when Christ will judge the living and the dead.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

- We believe in the resurrection of the body and the eternal life for the righteous and eternal punishment for the wicked.
- We believe in the new Heaven and the new earth where God will reign in glory.

Other objectives:

- Youth training in human and social development.
- Continual provision for the welfare for the poor and the needy.
- Relief in times of national and international disasters.
- To help in Children's Ministries that is Sunday School, where morals are taught.
- Marriage counselling and family support.

Review of performance against objectives

During the period under review the AFM IM (UK) set the following objectives amongst others;

- **Church growth through local assemblies**

We are happy to report a marked progress in facilitating growth in local branches and raising the profile of the mission by establishing preaching points within a certain radius of an assembly utilizing individuals with relevant skills to promote missions. We have managed to maintain the eleven preaching points that were established in the previous year and endeavour to increase them. Each of these preaching points has potential to eventually grow into a full-fledged assembly.

- **Continuous leadership training**

Training for affiliate charity trustees, treasurers, assembly board members and departmental officials is now undertaken as part of the church's calendar through various training seminars at National level, Regional level and Assembly level. More new Pastors (Ministers of Religion) having gone through and completed their studies at approved and accredited bible colleges, underwent probationary periods under various Senior Pastors (supervisors) before being ordained at the annual general conference.

- **Promoting the Christian gospel more widely and more visibly**

Conferences for the spiritual enrichment of adult men, women as well as for youths and children, open to the public, were held during the period under review. These were held in our four regions and on a national scale, four National Conferences were held.

In line with the aim of spreading the Christian gospel within the United Kingdom, AFMIM (UK) through its network of local churches, managed to arrange traditional Sunday services and a variety of local church activities involving children, youth and adults. Amongst these, people with a variety of spiritual, social and



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

emotional needs were also assisted. The church, whose roots are in Zimbabwe, has been predominantly comprised of people originally from that country worshipping at various assemblies but it is pleasing to note that other nationalities have started to come and have integrated well. The church doors remain open as we thrive to be a church for all nationalities and backgrounds.

We note that the following aims/activities have not been achieved as desired, and as such remain a priority in the coming period:

- Residential training leading to a certificate in Christian Ministry.

We intend to measure the success of the strategy by the following:

- By regular consultation with other similar Charities and Theological institutions.
- By annual returns from local branches.
- By monitoring the financial strength of local branches through internal reviews.

Public benefit

The year under review suffered a great deal with the suspension of calendar events due to COVID

The National Conferences, Youth Empowerment programs, which prepare youths and adults to develop as responsible, morally sound citizens, free from harmful addictions, focused on career development and spiritually connected were all cancelled or restricted to online activities.

The training of musicians and singers through our three Worship Ministries--Faith Worship, WAW (Women) and Open Heavens Choir (Youth)--whose members are drawn from local assemblies across the church, was also suspended.

Localised efforts were in place to support local communities through COVID.

National Place of Worship

Church programmes continue to be hindered by the absence of a national centre where some of our charitable activities can be directed from. The executive arm, the National Apostolic Committee, to search for opportunities to acquire a National Place of Worship where other long-term goals such as a school of theology would be established.

Establishing more assemblies, subassemblies and preaching points in more cities and towns of the UK remains crucial to the main objective of advancing the Christian religion in accordance with the Holy Scriptures as contained in the confessions of faith.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Covid-19

The year under review was spent under the spectre of the COVID-19 pandemic. It has been a very difficult year for church members and the community at large. The church is predominantly composed of Zimbabweans settled in the UK. The pandemic has seen several members losing their loved ones in Zimbabwe but being unable to attend funerals. COVID-19 has significantly impacted pastoral care with church services being restricted to virtual meetings. Members under the leadership of assembly Pastors have remain resilient in the wake of the devastating pandemic. As we come out of the COVID- 19 pandemic, there are many opportunities for the church to grow numerically, financially and spiritually.

Volunteers

Trustees would like to take this opportunity to appreciate the continuing and valuable support given by volunteers for our work through various channels, including but not limited to donations.

Financial review

The Statement of Financial Activities shows Incoming Resources of £60 891.00 (2021- £39 418.00). The 54% increase compared to previous year on voluntary income (tithe, love offering and conference activities). The church started to have physical gatherings including conference events. Physical gatherings are a source of love offerings and conference fees for the church. Love offering contribution from Assemblies (Churches) are required to remit 10% of their tithe income to their respective region who in turn remit 50% of received funds to Head Office. These funds are used for to finance general operations.

Resources Expended were £34 429.00 (2021- £21 320.00). Overall, expenditure increased by at least 62 % against last year. The church started to have physical gathering events at the conferences after the lifting of Covid 19 restrictions .

The Net Incoming Resources were £20 700.00 (2021- £18 098.00).



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Reserves policy

The trustees have reviewed the level of reserves of the Charity, consideration of the income and expenditure streams, and the need to match income with commitments and the nature of reserves. Trustees have set a minimum balance of £30,000 as reserves for the current year and aim to review this level in the following year. The current reserve cash balance is £64 221.00 (2021- £95 973.00) which meets our target.

The reserve balance is necessary:

- to provide sufficient working capital to cover delays between spending and receipt of income
- to provide a cushion to deal with unexpected emergencies
- for church running costs and
- to enable the Trust to pursue projects at the trustees' discretion



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2022

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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;
- 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 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 the Trustees on

26th January 2023

Signed on behalf by:

Mr Hillary Chindodo
Trustees Chairperson

Independent Examiner's Report to the trustee of Apostolic Faith Mission International Ministries (UK)

I report to the trustees on my examination of the financial statements of Apostolic Faith Mission International Ministries (UK) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Dr Moses C Chiwandamira PhD FCCA MSc MRes PGcert
Framework Accountants Ltd
Certified Chartered Accountants
Suite 2, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ
26 January 2023

Apostolic Faith Mission International Ministries (UK)

Statement of Financial Activities

for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments					
from:					
Donations and legacies	3	37,674	5,762	43,436	34,168
Charitable activities	4	1,555	-	1,555	3,245
Other trading activities	5	8,778	-	8,778	-
Other	6	7,122	-	7,122	2,005
Total		55,129	5,762	60,891	39,418
Expenditure on:					
Charitable activities	7	1,105	-	1,105	-
Other	8	33,324	-	33,324	21,320
Total		34,429	-	34,429	21,320
Net gains on investments		-	-	-	-
Net income		20,700	5,762	26,462	18,098
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		20,700	5,762	26,462	18,098
Other gains and losses					
Net movement in funds		20,700	5,762	26,462	18,098
Reconciliation of funds:					
Total funds brought forward		99,642	179,354	278,996	260,898
Total funds carried forward		120,342	185,116	305,458	278,996

Apostolic Faith Mission International Ministries (UK)**Balance Sheet**

at 31 March 2022

Charity No. 1096543

		2022	2021
		£	£
Current assets			
Debtors	10	-	3,669
Cash at bank and in hand		249 337	275,327
		<u>249 337</u>	<u>278,996</u>
Net current assets		249 337	278,996
Total assets less current liabilities		<u>249 337</u>	<u>278,996</u>
Net assets excluding pension asset or liability		249 337	278,996
Total net assets		<u>249 337</u>	<u>278,996</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		185,116	179,354
		<u>185,116</u>	<u>179,354</u>
Unrestricted funds	11		
General funds		64 221	99,642
		<u>64 221</u>	<u>99,642</u>
Reserves	11		
Total funds		<u>249 337</u>	<u>278,996</u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

Mr Hillary Chindodo

Trustee

26 January 2023

Apostolic Faith Mission International Ministries (UK)

Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net

income/expenditure. **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Apostolic Faith Mission International Ministries (UK)

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	34,168	19,554	53,722
Charitable activities	3,245	-	3,245
Other	2,005	-	2,005
Total	39,418	19,554	58,972
Expenditure on:			
Other	21,320	1,424	22,744
Total	21,320	1,424	22,744
Net income	18,098	18,130	36,228
Net income before other gains/(losses)	18,098	18,130	36,228
Other gains and losses:			
Other Gains	1,725	-	1,725
Net movement in funds	19,823	18,130	37,953
Reconciliation of funds:			
Total funds brought forward	79,819	161,224	241,043
Total funds carried forward	99,642	179,354	278,996

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Tithes	600	-	600	350
Offering & Restricted	6,211	5,762	11,973	4,317
Assembly Contributions	14,869	-	14,869	3,669
Building Project Income	15,994	-	15,994	25,832
	37,674	5,762	43,436	34,168

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Missions Income	1,555	1,555	3,245
	1,555	1,555	3,245

Apostolic Faith Mission International Ministries (UK)

Notes to the Accounts

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other Revenue	8,778	8,778	-
	<u>8,778</u>	<u>8,778</u>	<u>-</u>

6 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Departmental Transfers	7,121	7,121	2,005
Interest Receivable	1	1	-
	<u>7,122</u>	<u>7,122</u>	<u>2,005</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Missions Expenditure	1,105	1,105	-
<i>Governance costs</i>			
	<u>1,105</u>	<u>1,105</u>	<u>-</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Departments Payments	(10,037)	(10,037)	-
Employee costs	7,503	7,503	4,020
Motor and travel costs	2,311	2,311	-
Premises costs	9,105	9,105	8,400
General administrative costs	17,630	17,630	6,500
Legal and professional costs	6,812	6,812	2,400
	<u>33,324</u>	<u>33,324</u>	<u>21,320</u>

9 Staff costs

	2022	2021
	£	£
Salaries and wages	-	2,550
	<u>-</u>	<u>2,550</u>

No employee received emoluments in excess of £60,000.

Apostolic Faith Mission International Ministries (UK)

Notes to the Accounts

10 Debtors

	2022	2021
	£	£
Other debtors	-	3,669
	<u>-</u>	<u>3,669</u>

11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
	179,354	-	-	179,354
<i>Total</i>	<u>179,354</u>	<u>-</u>	<u>-</u>	<u>179,354</u>
Unrestricted funds:				
General funds	99,642	55,129	(34,429)	120,342
Total funds	<u>278,996</u>	<u>55,129</u>	<u>(34,429)</u>	<u>299,696</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	93,001	185,117	278,118
	<u>93,001</u>	<u>185,117</u>	<u>278,118</u>

13 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	275,327	(36,762)	238,565
	<u>275,327</u>	<u>(36,762)</u>	<u>238,565</u>
Net debt	<u>275,327</u>	<u>(36,762)</u>	<u>238,565</u>

Apostolic Faith Mission International Ministries (UK)**Statement of Cash flows****for the year ended 31 March 2022**

	2022	2021
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	26,462	37,953
Adjustments for:		
Dividends, interest and rents from investments	(7,122)	(2,005)
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	3,669	(3,669)
Net cash provided by operating activities	<u>23,009</u>	<u>32,279</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	7,122	2,005
Net cash from investing activities	<u>7,122</u>	<u>2,005</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	30,131	34,284
Cash and cash equivalents at the beginning of the year	275,327	246,806
Cash and cash equivalents at the end of the year	<u>305,458</u>	<u>281,090</u>
Components of cash and cash equivalents		
Cash and bank balances	249,337	275,327
	<u>249,337</u>	<u>275,327</u>

Apostolic Faith Mission International Ministries (UK)

Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Tithes	600	-	600	350
Offering & Restricted	6,211	5,762	11,973	4,317
Assembly Contributions	14,869	-	14,869	3,669
Building Project Income	15,994	-	15,994	25,832
	<u>37,674</u>	<u>5,762</u>	<u>43,436</u>	<u>34,168</u>
Charitable activities				
Missions Income	1,555	-	1,555	3,245
	<u>1,555</u>	<u>-</u>	<u>1,555</u>	<u>3,245</u>
Other trading activities				
Other Revenue	8,778	-	8,778	-
	<u>8,778</u>	<u>-</u>	<u>8,778</u>	<u>-</u>
Other				
Departmental Transfers	7,121	-	7,121	2,005
Interest Receivable	1	-	1	-
	<u>7,122</u>	<u>-</u>	<u>7,122</u>	<u>2,005</u>
Total income and endowments	55,129	5,762	60,891	39,418
Expenditure on:				
Charitable activities				
Missions Expenditure	1,105	-	1,105	-
	<u>1,105</u>	<u>-</u>	<u>1,105</u>	<u>-</u>
Total of expenditure on charitable activities	1,105	-	1,105	-
Other expenditure				
Departments Payments	(10,037)	-	(10,037)	-
	<u>(10,037)</u>	<u>-</u>	<u>(10,037)</u>	<u>-</u>
Church Running Costs				
Salaries/wages	-	-	-	2,550
Holy Communion	143	-	143	444
NAC Allowances	3,600	-	3,600	1,026
Honorarium	3,760	-	3,760	-
	<u>7,503</u>	<u>-</u>	<u>7,503</u>	<u>4,020</u>
Motor and travel costs				
Travel and subsistence	2,311	-	2,311	-
	<u>2,311</u>	<u>-</u>	<u>2,311</u>	<u>-</u>
Premises costs				
Rent	7,370	-	7,370	8,400
Rates	1,735	-	1,735	-

Apostolic Faith Mission International Ministries (UK)
Detailed Statement of Financial Activities

	9,105	-	9,105	8,400
General administrative costs, including depreciation and amortisation				
Bank charges	1,478	-	1,478	341
Equipment leasing and hire charges	1,030	-	1,030	150
General insurances	1,105	-	1,105	860
Advertising & Marketing	733	-	733	900
Conference Costs	8,880	-	8,880	3,689
Software, IT support and related costs	132	-	132	-
Printing & Stationeries	13	-	13	-
Subscriptions	1,626	-	1,626	-
Sundry expenses	1,877	-	1,877	-
Telephone, fax and broadband	756	-	756	560
	17,630	-	17,630	6,500
Legal and professional costs				
Audit/Independent examination fees	5,500	-	5,500	2,400
Other legal and professional costs	1,312	-	1,312	-
	6,812	-	6,812	2,400
Total of expenditure of other costs	33,324	-	33,324	21,320
Total expenditure	34,429	-	34,429	21,320
Net gains on investments	-	-	-	-
Net income	20,700	5,762	26,462	18,098
Net income before other gains/(losses)	20,700	5,762	26,462	18,098
Other Gains	-	-	-	-
Net movement in funds	20,700	5,762	26,462	18,098
Reconciliation of funds:				
Total funds brought forward	99,642	179,354	278,996	260,898
Total funds carried forward	120,342	185,116	305,458	278,996

Accounts



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

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Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

Reference and Administrative details of its Trustees and Advisors

Charity Name: Apostolic Faith Mission International Ministries (UK)

Registered Charity No.: 1096543

Principal Office: 7A Cumberland Street
Leicester
LE1 4QS

Trustees: Mr Hillary Chindodo (Chairperson)
Mr Evans Mutamba (Secretary)
Mr Nobert Ngege
Mr Tarisayi Manyewe
Rev Bernard Mberi
Rev Joshua Chigorimbo

Accountants: Framework Accountancy
Suite 2, Greyholme
49 Victoria Road
Aldershot
GU11 1SJ

Bankers: Lloyds Bank PLC
P. O. Box 1000
BX1 1LT

Barclays Bank PLC
Leicester
LE87 2BB

The Board of Trustees is pleased to present their annual report of the Apostolic Faith Mission International Ministries (UK) for the year ended 31st March 2021 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Charities Act, the Trust



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

Deed and the Statement of Recommended Practice (SORP) 'Accounting and reporting by charities' issued in March 2005.

Structure, Governance and Management

Structure

The Charity is made up of assemblies which are spread throughout the country. Each assembly has an elected leadership which oversees the day to day running of that assembly. The church is divided into four geographical regions. Assembly Board members within a region, form the Regional Workers Council (RWC) for each region. Each respective RWC appoints a Regional Committee, which oversees the running of the region. Members of the Assembly Boards constitute the National Workers Council (NWC). It is from the NWC that the national leadership who are referred to as National Apostolic Committee (NAC) is elected and appointed. The local (assembly) leadership is accountable to the regional committee who are in turn accountable to NAC.

Governing documents

The Charity was established by a trust deed on the 17th March 2003

Governing bodies

The Charity is governed by the National Workers Council (NWC) which has powers according to the constitution of the AFMIM (UK). The National Workers Council is responsible for:

- Appointing the members of the spiritual, administrative and strategic leadership board – the National Apostolic Council (NAC).
- Appointing the Board of Trustees
- Policies and procedures for induction and training of Trustees
- Organisational structure
- Relationships with related parties.

Recruitment and Training of the Trustees

It is from within the Regional Workers Council (RWC) that the charity's trustees are elected and appointed during triennial meetings of the RWC. Each RWC elects a trustee who will represent the region in the NWC. The national board of trustees is made up of the four regional trustees as well as three members of the NAC. Eligibility is determined by individual competence, specialist skills and availability to serve in the role. New Trustees are inducted into the working of the charity as well as into the charity's policies and procedures at an induction workshop, which is organised by the existing Trustees. The NAC organises triennial strategic planning for both the Trustees and NWC. Leadership training workshops for all are regularly conducted throughout the year. Resources or personnel for such training are both internal and external individuals with specialist skills.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

Organisational Management

The Charity Trustees are legally responsible for the overall management, monitoring and control of both the charity's leadership organs, and meet at least three times a year. Working in close liaison with the charity's ecclesial leadership (the NAC), Charity Trustees ensure various lower boards at national, regional and assembly levels comply with the charity's policies. The NAC meets three weeks before each meeting of the full NWC and the Board of Trustees meetings and on two extra occasions every year specifically to approve the budgets and finalise the financial statements and annual reports for approval by the NWC.

Branch structure

The units that were operational during the year were:

1. Head Office
2. Sister's Union
3. Youth
4. Geographic Regions (Northern, Central, Midlands and Southern)
5. Men's Fellowship
6. National Pastor's Fellowship

All assemblies are now independent charities and their current year financial results have been excluded from this report.

Risk Management

The NAC has been delegated responsibility of risk control according to the charity's constitution and policies and procedures. Detailed consideration of risk is delegated to the NAC who are assisted by the NWC. Risks are identified, assessed and controlled and established throughout the year informally. The NAC continue to improve and ensure that the system of internal controls is adequate and cost effective.

The process of decentralization i.e. registering Assemblies with the Charities Commission as separate charities, which begun in 2011, has now been completed. This was a move to improve efficiency by bringing accountability closer to the assemblies, where the activities are happening. So each charity has its own trustees.

Trustees have identified a potential risk that the charity/charity assets, (physical and human intellectual assets) could be exposed to as a result of the decentralization and independent registering of assemblies. In order to mitigate this risk, Trustees in liaison with the NAC are in the process of formulating legal contracts between the AFMIMUK charity and its affiliates and associate members in order to protect the use of the emblem and to protect the charity assets and ensure the continuity of the main charity. Through the risk management process established for the Charity the trustees are satisfied that the major risks have been adequately



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and Activities

Charitable Objects

The main objective of the Trust is the advancement of the Christian religion in accordance with the Holy Scriptures (Holy Bible) as contained in the confessions of faith set below:

- We believe in God eternal, triune, almighty creator, sustainer and ruler of all creation.
- We believe in God the Father, the author of creation and salvation.
- We believe in Jesus Christ the Holy Son of God the Father, true God who for the sake of humanity and its salvation descended from heaven and became flesh, who was conceived by the Holy Spirit and was born by the virgin Mary, who lived on earth and was crucified, died and was buried, who rose from the dead and ascended to heaven where he is seated at the right hand of the Father.
- We believe in the Holy Spirit, true God proceeding from the Father and the Son, who convicts the world of sin, righteousness and judgment and leads in all truth.
- We believe that the Bible is the Word of God written by men as the Holy Spirit inspired them. We believe that it authoritatively proclaims the will of God and teaches us all that is necessary for salvation.
- We believe that all human beings are created in the image of God; due to their sinful rebellion, this image is marred that all have sinned before God and it is the will of God that all people will receive salvation through faith in Jesus Christ.
- We believe in baptism in the Holy Spirit with the initial evidence of speaking in tongues as promised to all believers.
- We believe in the manifestation of the gifts and fruit of the Spirit to all Christians. We believe that a Christian should be a disciple of Jesus Christ living a consecrated and holy life.
- We believe that Jesus Christ is the head of the Church, which is constituted by the Holy Spirit and consists of born again believers. The Church is responsible for the proclamation and demonstration of the gospel and God's will to people. As a charismatic community, they fellowship with and edify one another.
- We believe that the believers' baptism by immersion and the Lords supper are institutions of Christ to be observed by the Church.
- We believe in a day of judgment when Christ will judge the living and the dead.
- We believe in the resurrection of the body and the eternal life for the righteous and eternal punishment for the wicked.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

- We believe in the new Heaven and the new earth where God will reign in glory.

Other objectives:

- Youth training in human and social development.
- Continual provision for the welfare for the poor and the needy.
- Relief in times of national and international disasters.
- To help in Children's Ministries that is Sunday School, where morals are taught.
- Marriage counselling and family support.

Review of performance against objectives

During the period under review the AFM IM (UK) set the following objectives amongst others;

- **Church growth through local assemblies**

We are happy to report a marked progress in facilitating growth in local branches and raising the profile of the mission by establishing preaching points within a certain radius of an assembly utilizing individuals with relevant skills to promote missions. We have managed to maintain the eleven preaching points that were established in the previous year and endeavour to increase them. Each of these preaching points has potential to eventually grow into a full-fledged assembly.

- **Continuous leadership training**

Training for affiliate charity trustees, treasurers, assembly board members and departmental officials is now undertaken as part of the church's calendar through various training seminars at National level, Regional level and Assembly level. More new Pastors (Ministers of Religion) having gone through and completed their studies at approved and accredited bible colleges, underwent probationary periods under various Senior Pastors (supervisors) before being ordained at the annual general conference.

- **Promoting the Christian gospel more widely and more visibly**

Conferences for the spiritual enrichment of adult men, women as well as for youths and children, open to the public, were held during the period under review. These were held in our four regions and on a national scale, four National Conferences were held.

In line with the aim of spreading the Christian gospel within the United Kingdom, AFMIM (UK) through its network of local churches, managed to arrange traditional Sunday services and a variety of local church activities involving children, youth and adults. Amongst these, people with a variety of spiritual, social and emotional needs were also assisted. The church, whose roots are in Zimbabwe, has been predominantly comprised of people originally from that country worshipping at various assemblies but it is pleasing to note



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

that other nationalities have started to come and have integrated well. The church doors remain open as we thrive to be a church for all nationalities and backgrounds.

We note that the following aims/activities have not been achieved as desired, and as such remain a priority in the coming period:

- Residential training leading to a certificate in Christian Ministry.

We intend to measure the success of the strategy by the following:

- By regular consultation with other similar Charities and Theological institutions.
- By annual returns from local branches.
- By monitoring the financial strength of local branches through internal reviews.

Public benefit

The year under review suffered a great deal with the suspension of calendar events due to COVID

The National Conferences, Youth Empowerment programs, which prepare youths and adults to develop as responsible, morally sound citizens, free from harmful addictions, focused on career development and spiritually connected were all cancelled or restricted to online activities.

The training of musicians and singers through our three Worship Ministries--Faith Worship, WAW (Women) and Open Heavens Choir (Youth)--whose members are drawn from local assemblies across the church, was also suspended.

Localised efforts were in place to support local communities through COVID.

National Place of Worship

Church programmes continue to be hindered by the absence of a national centre where some of our charitable activities can be directed from. The executive arm, the National Apostolic Committee, to search for opportunities to acquire a National Place of Worship where other long-term goals such as a school of theology would be established.

Establishing more assemblies, subassemblies and preaching points in more cities and towns of the UK remains crucial to the main objective of advancing the Christian religion in accordance with the Holy Scriptures as contained in the confessions of faith.



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

Covid-19

The year under review was spent under the spectre of the COVID-19 pandemic. It has been a very difficult year for church members and the community at large. The church is predominantly composed of Zimbabweans settled in the UK. The pandemic has seen several members losing their loved ones in Zimbabwe but being unable to attend funerals. COVID-19 has significantly impacted pastoral care with church services being restricted to virtual meetings. Members under the leadership of assembly Pastors have remain resilient in the wake of the devastating pandemic. As we come out of the COVID- 19 pandemic, there are many opportunities for the church to grow numerically, financially and spiritually.

Volunteers

Trustees would like to take this opportunity to appreciate the continuing and valuable support given by volunteers for our work through various channels, including but not limited to donations.

Financial review

The Statement of Financial Activities shows Incoming Resources of £58,972 (2020- £283,478). The 79% decrease compared to previous year is mainly due to COVID-19 pandemic impact on voluntary income (tithe, love offering and conference activities). The church did not have physical gatherings including conference events. Physical gatherings are a source of love offerings and conference fees for the church. Tithe remittance from regions to Head Office decreased by at least 62% compared to last year. While love offering contribution from assemblies decreased by 92% compared to last year. Assemblies (Churches) remit 10% of their tithe income to their respective region who in turn remit 50% of received funds to Head Office. These funds are used for to finance general operations.

Resources Expended were £21,019 (2020- £224,318). Overall, expenditure decreased by at least 91% against last year. Major cost savings were achieved from church running activities due to COVID-19 that affected physical gathering events .

Of the total expenditure, 36% (2020- 84%) is attributable to Community Activities. Community Activity costs are expenditure to run annual conferences (a total of seven conferences including Regions and National departments) to empower community and members with gospel teachings and worship. During the year the church had online gatherings only.

The Net Incoming Resources were £37,953 (2020- 59,160).

Reserves policy

The trustees have reviewed the level of reserves of the Charity, consideration of the income and expenditure streams, and the need to match income with commitments and the nature of reserves. Trustees have set a



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

minimum balance of £30,000 as reserves for the current year and aim to review this level in the following year. The current reserve cash balance is £46,840 (2020- £85,581) which meets our target.

The reserve balance is necessary:

- to provide sufficient working capital to cover delays between spending and receipt of income
- to provide a cushion to deal with unexpected emergencies
- for church running costs and
- to enable the Trust to pursue projects at the trustees' discretion



Apostolic Faith Mission International Ministries (UK)

Report of the Trustees for the Year ended 31 March 2021

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 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;
- 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 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 the Trustees on

29th January 2022

Signed on behalf by:

Mr Hillary Chindodo
Trustees Chairperson

Apostolic Faith Mission International Ministries (UK)
Statement of Financial Activities for the Year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	34,168	19,554	53,722	170,543
Activities for generating funds	3	-	-	-	-
Investment income	4	-	-	-	-
Incoming resources from charitable activities	5	3,245	-	3,245	106,940
Other incoming resources	6	2,005	-	2,005	5,995
Total incoming resources		39,418	19,554	58,972	283,478
Resources expended					
Cost of generating funds					
Cost of generating voluntary income		-	-	-	-
Charitable activities					
Church running costs	7	5,903	-	5,903	20,941
Spiritual Leadership costs	8	3,701	-	3,701	4,863
Community Activities	9	7,591	-	7,591	188,696
Other costs	10	-	1,424	1,424	3,950
Governance costs	11	2,400	-	2,400	5,868
Total resources expended		19,595	1,424	21,019	224,318
Net Incoming /(Outgoing) Resources Before Transfers		19,823	18,130	37,953	59,160
Transfers between funds				-	-
Net movement in funds		19,823	18,130	37,953	59,160
Reconciliation of Funds:					
Total funds brought forward		79,819	161,224	241,043	202,645
Total funds carried forward		99,642	179,354	278,996	261,806

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Apostolic Faith Mission International Ministries (UK)
Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets					
Tangible assets	13				
Fixtures and fittings		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current assets					
Debtors	14	3,669	-	3,669	16,500
Cash in hand and at bank	15	95,973	179,354	275,327	246,806
		<u>99,643</u>	<u>179,354</u>	<u>278,997</u>	<u>263,306</u>
Creditors: amounts falling due within one year	16	-	-	-	(1,500)
Net current assets		<u>99,643</u>	<u>179,354</u>	<u>278,997</u>	<u>261,806</u>
Total assets less current liabilities		<u>99,643</u>	<u>179,354</u>	<u>278,997</u>	<u>261,806</u>
Net assets		<u>99,643</u>	<u>179,354</u>	<u>278,997</u>	<u>261,806</u>
Total charity funds	17	<u>99,642</u>	<u>179,354</u>	<u>278,996</u>	<u>261,806</u>

Approved and authorised for issue by the Board of Trustees on **29th January 2022**

Mr Hillary Chindodo
Trustee (Chairperson)

Mr Evans Mutamba
Trustee (Secretary)

1 Accounting policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with charity law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

b) Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided). Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services

Donated goods are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income in the trading venture when they are disposed of.
- (ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself. The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates. Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years
Motor vehicles	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
INCOMING RESOURCES				
2. Voluntary income				
Donations	350	-	350	6,000
Restricted donations	-	19,554	19,554	28,898
Designated donations	-	-	-	-
Love offering	4,317	-	4,317	51,089
Subscriptions	-	-	-	-
Gift Aid	3,669	-	3,669	16,500
Tithes	25,832	-	25,832	68,056
	<u>34,168</u>	<u>19,554</u>	<u>53,722</u>	<u>170,543</u>
3. Activities for generating funds				
Fund raising	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4. Investments income				
Interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5. Incoming resources from charitable activities				
Conference	3,245	-	3,245	106,940
Ticket sales	-	-	-	-
	<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>106,940</u>
6. Other incoming resources				
Other income	<u>2,005</u>	<u>-</u>	<u>2,005</u>	<u>5,995</u>
TOTAL INCOMING RESOURCES	<u>39,418</u>	<u>19,554</u>	<u>58,972</u>	<u>283,478</u>
RESOURCES EXPENDED				
7 Church running costs				
Consumables	-	-	-	-
Church hall hire	-	-	-	9,228
Equipment hire	150	-	150	150
Depreciation of instruments	-	-	-	-
Support cost allocated (note 14)	5,753	-	5,753	11,563
	<u>5,903</u>	<u>-</u>	<u>5,903</u>	<u>20,941</u>

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
RESOURCES EXPENDED (Continued)				
8 Spiritual Leadership costs				
Salary and wages		-	-	-
Honoraria	2,550	-	2,550	2,550
Support cost allocated (note 14)	1,151	-	1,151	2,313
	<u>3,701</u>	<u>-</u>	<u>3,701</u>	<u>4,863</u>
 Average number of employees			<u>-</u>	<u>-</u>
 No employees earned £60,000 (2018:none)				
 No remuneration was paid or is payable in respect of either year to any of the Trustees.				
 9 Community Activities				
Missions	-	-	-	-
Board meeting expenses	1,026	-	1,026	1,026
Car & Bus hire costs	-	-	-	-
Conference costs	3,689	-	3,689	163,621
Hospitality and decorations	-	-	-	2,066
International travel	-	-	-	11,200
Spiritual Leadership seminar	-	-	-	5,001
Sunday School resources	-	-	-	-
Support cost allocated (note 12)	2,876	-	2,876	5,782
	<u>7,591</u>	<u>-</u>	<u>7,591</u>	<u>188,696</u>
 10 Other costs				
Sundries	-	1,424	1,424	2,950
Donation	-	-	-	1,000
	<u>-</u>	<u>1,424</u>	<u>1,424</u>	<u>3,950</u>

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £	
11 Governance costs					
Independent examination fees	2,400	-	2,400	2,400	
Support cost allocated (note 14)	-	-	-	3,468	
	2,400	-	2,400	5,868	
TOTAL RESOURCES EXPENDED	19,595	1,424	21,019	224,318	
12 Support costs					
Refreshments	444	-	444	444	
Rent	8,400	-	8,400	8,400	
Website		-	-	-	
Advertisement	900	-	900	1,266	
Bank charges	341	-	341	891	
Computer costs	-	-	-	-	
Insurance	860	-	860	860	
Printing postage & stationery	-	-	-	966	
Telephone	560	-	560	566	
Training costs	-	-	-	589	
Travel	-	-	-	9,144	
Depreciation on fixtures and fittings	-	-	-	-	
	11,505	-	11,505	23,126	
Allocated as follows:					
Church running costs	50%	5,753	-	5,753	11,563
Spiritual Leadership costs	10%	1,151	-	1,151	2,313
Community building	25%	2,876	-	2,876	5,782
Governance costs	15%	1,725	-	1,725	3,468

The basis of allocation is a combination of usage and directly allocated transactions

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
13 Tangible assets				
Fixtures and fittings				
Cost:				
At 1 April 2020	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	-	-	-	-
Depreciation:				
At 1 April 2020	-	-	-	-
Reallocation	-	-	-	-
Charge	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	-	-	-	-
Net book value:	-	-	-	-
Instruments				
Cost:				
At 1 April 2020	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	-	-	-	-
Depreciation:				
At 1 April 2020	-	-	-	-
Reallocation	-	-	-	-
Charge	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	-	-	-	-
Net book value:	-	-	-	-

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £	
	£	£	£	£	
14 Debtors					
Deposits	-	-	-	-	
Gift Aid debtors	3,669	-	3,669	16,500	
Other debtors	-	-	-	-	
	<u>3,669</u>	<u>-</u>	<u>3,669</u>	<u>16,500</u>	
15 Cash in hand and at bank					
Cash in hand	-	-	-	-	
Cash at bank	95,973	179,354	275,327	246,806	
	<u>95,973</u>	<u>179,354</u>	<u>275,327</u>	<u>246,806</u>	
16 Creditors: amounts falling due within one year					
Accruals	-	-	-	1,500	
Other creditors	-	-	-	-	
HM Revenue & Customs	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	
	Opening Balance 01-Apr-20	Incoming resources	Resources Expended	Transfers	Closing Balance 31-Mar-21
17 Analysis of funds					
Restricted Funds:					
Building Fund	161,224	19,554	(1,424)	-	179,354
Other	-	-	-	-	-
	<u>161,224</u>	<u>19,554</u>	<u>(1,424)</u>	<u>-</u>	<u>179,354</u>
Unrestricted Funds					
General	27,017	39,418	(19,595)	-	46,840
	<u>85,581</u>	<u>39,418</u>	<u>(19,595)</u>	<u>-</u>	<u>46,840</u>

Building fund represents donations received towards costs of acquiring own church premises.

Apostolic Faith Mission International Ministries (UK)
Notes to the Financial Statements for the Year ended 31 March 2021

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
17 Analysis of Net Assets						
Tangible fixed assets	-	-	-	-	-	-
Debtors	3,669	-	3,669	16,500	-	16,500
Bank and cash	95,973	179,354	275,327	85,581	161,224	246,806
Current liabilities	-	-	-	(1,500)	-	(1,500)
Net assets	99,643	179,354	278,997	100,581	161,224	261,806

Independent Examiner's Report to the Trustees (hereinafter "trustees" of Apostolic Faith Mission International Ministries UK. Charity Registration Number: 1096543

This report on the financial statements of the charity for the year ended 31st March 2021, which are set out on pages 13 to 21, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and examiner

As trustees of the charity, you are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 (the Act) do not apply and that an independent examination is needed.

It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations and to:

- examine the accounts under section 145 of the Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act.
- State whether matters have come to my attention.

Basis of independent examiners 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 members 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 statement below.

Independent examiner's statement

In the course of my examination, no matters came to my attention which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and Regulations of the 2008 Accounts Regulations
- the preparation of accounts which accord with the accounting records and comply with Regulations of the 2008 Accounts Regulations have not been met, or
- to which in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Signed

Date 29/01/2022

Moses Chiwandamira
Framework Accountancy
Suite 2, Greyholme
49 Victoria Road
Aldershot, GU11 1SJ