



Head Office: 7a Cumberland Street, Leicester, LE1 4QS, UK ☎ +44-1162 518811 [www.afmim.org.uk](http://www.afmim.org.uk), Charity Registration No. 1096543

**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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## **The Apostolic Faith Mission International Ministries (UK)**

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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 31<sup>st</sup> 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 17<sup>th</sup> 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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#### **Report of the Trustees for the Year ended 31 March 2025**

#### **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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## **The Apostolic Faith Mission International Ministries (UK)**

### **Apostolic Faith Mission International Ministries (UK)**

#### **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](mailto: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**

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

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

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

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

	£	£
<b>Cost or revaluation</b>		
At 1 April 2024	541	541
At 31 March 2025	541	541
<b>Net book values</b>		
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 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
	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>
<b>Unrestricted funds:</b>					
<b>General funds</b>	26,382	180,698	(182,274)	37,093	61,899
<b>Total funds</b>	<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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	4,350	(64,371)
<b>Adjustments for:</b>		
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
<b>Net cash used in operating activities</b>	<u>(47,677)</u>	<u>(30,097)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	16,657	-
<b>Net cash from/(used in) investing activities</b>	<u>16,657</u>	<u>(1,249)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(31,020)	(31,346)
<b>Cash and cash equivalents at the beginning of the year</b>	250,427	233,601
<b>Cash and cash equivalents at the end of the year</b>	<u>219,407</u>	<u>202,255</u>
<b>Components of cash and cash equivalents</b>		
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 £
<b>Income and endowments from:</b>				
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>
<b>Total income and endowments</b>	<b>180,698</b>	<b>2,963</b>	<b>183,661</b>	<b>239,709</b>
<b>Expenditure on:</b>				
Costs of generating donations and legacies				
	-	-	-	122
	<u>-</u>	<u>-</u>	<u>-</u>	<u>122</u>
<b>Total of expenditure on raising funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122</b>
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>
<b>Total of expenditure of other costs</b>	<u>182,274</u>	<u>2,963</u>	<u>185,237</u>	<u>187,646</u>
<b>Total expenditure</b>	<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>
<b>Net (expenditure)/income</b>				
Transfers between funds	37,093	-	37,093	-
<b>Net income before other gains/(losses)</b>	<u>35,517</u>	<u>0</u>	<u>35,517</u>	<u>11,117</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>35,517</u>	<u>0</u>	<u>35,517</u>	<u>11,117</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	26,382	191,888	218,270	241,561
<b>Total funds carried forward</b>	<u>61,899</u>	<u>191,888</u>	<u>253,787</u>	<u>252,678</u>