

REGISTERED COMPANY NUMBER: 05976094 (England and Wales)  
REGISTERED CHARITY NUMBER: 1123089

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2022  
for  
RAFFA INTERNATIONAL DEVELOPMENT AGENCY**

Jassal and Company  
Unit 2 Hatherton Court  
21 Hatherton Street  
Walsall  
West Midlands  
WS4 2LA

# **RAFFA INTERNATIONAL DEVELOPMENT AGENCY**

## **Contents of the Financial Statements for the Year Ended 31 March 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 11
<b>Independent Examiner's Report</b>	12
<b>Statement of Financial Activities</b>	13
<b>Balance Sheet</b>	14 to 15
<b>Notes to the Financial Statements</b>	16 to 22

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**Report of the Trustees  
for the Year Ended 31 March 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

RAFFA (Renewal, Advancement, Financial Freedom, Autonomy) is an International Development Agency which was launched by the Church of God of Prophecy UK in association with the Church of God of Prophecy Africa, at the House of Lords in November 2006.

The mission of RAFFA aims to promote community development and reduce poverty by encouraging enterprise and increased productivity amongst individuals. To help develop social action through economic and environmental engagements, helping the poor and deprived to make a positive difference for the common good.

The RAFFA system is a Diaspora-led model (aligned with the Sustainable Development Goals), which brings together local, regional and national stakeholders to embrace the challenges and opportunities associated with the integration of local and International Development Co Operation.

RAFFA provides early stage support, technical assistance and programme development, to enable individuals, churches and local communities to build capacity and tackle issues through social action such as business and enterprise, health and wellbeing, learning and skills, volunteering for social action and youth development.

RAFFA partners with organisations to embrace the challenges of Lifelong Learning, Community Development, Social Enterprise and Co-operatives and Chaplaincy Services.

RAFFA is celebrating 15 successful years by paying tribute to the people whose volunteering, talent and generosity played an important part in RAFFA's development and achievements since 2006.

RAFFA has demonstrated Leadership and Community Management to inspire and empower individuals and organisations throughout the UK and made an impact in Africa, North America and the Caribbean. Throughout our 15th Anniversary year, we will continue to facilitate Diaspora-led projects and assist with fundraising.

RAFFA continues to support young people through the JSTAR programme to develop and learn new skills so that they can impact their community by using a range of social media to gain employment and work experience.

RAFFA continued to develop the Women In Leadership programme with the aim of inspiring and empowering women.

RAFFA will support the 2022 Employability Conference hosted by Reach Society.

RAFFA acts as a facilitator by providing local, national and international communities with the support to collaborate with local and national bodies to deliver their community priorities.

RAFFA has successfully promoted the importance of blood donation and organ transplant and raised awareness across all communities of how donations of blood and organs helps to save lives.

RAFFA is responding to the climate change crisis in accordance with the United Nations call for action by supporting the COGOP to upgrade their buildings to use more sustainable and renewable energy sources to reduce environmental impact.

RAFFA is a member of The Council of Leaders with executive board level representation that is working to change political awareness to improve the quality of life in our communities.

RAFFA is supporting people that are struggling with inequality, the detrimental effect of high energy prices and costs of living, through better health campaigns and providing a voice that is facilitating change.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Joint Working Priorities**

During the year RAFFA has continued to review its operational goals and as well as the objectives outlined above the Trustees have emphasised the importance of working together to achieve integrated and empowered communities, fit for 21st century. The Trustees have outlined seven key RAFFA priorities which have been brought forward from the prior year as follows :

**Priority 1: Business and Enterprise**

**African and CARICOM Area**

RAFFA provided support to enable an individual to establish the 'God's Store House' initiative. The individual opened up her home to receive clothing, toiletries and food that would be packaged and distributed to the most vulnerable people in the local community. The initiative was replicated in Ghana and opportunities to establish the brand in Haiti, Trinidad and Monserrat are underway. RAFFA is continuing its involvement with the Jamaica 60 Diaspora Conference to celebrate the achievements of the Jamaican UK community. RAFFA, with the Blood4Life Foundation continues to support the blood donation programme in Antigua and Barbuda and St. Lucia.

**Priority 2: Health and Well-being**

**Integrated Health & Well-being Network**

RAFFA is continuing to promote blood and organ donation across all communities in the UK through their Blood Saves Lives programme. RAFFA will be working with organisations by using the Lets Talk About It programme to encourage families to discuss organ donation at an early stage in order to save lives. RAFFA will continue to raise awareness about the importance of health and well-being including mental health. RAFFA is working with the NHS Better Health Campaign to promote healthy eating and physical exercise using an online platform. RAFFA has been supporting those whose mental health has been disproportionately affected by Covid-19 especially Women.

**Priority 3: International Development**

RAFFA continues its work on International Development by assisting communities during times of disaster. Countries such as Bahamas, Jamaica, Haiti, Kenya, Monserrat, Trinidad and Ghana have all been positively impacted and supported in some way through the transfer of skills, knowledge and supplies shipped over in barrels.

The collaboration with Compassion UK and COGOP has improved the lives of many children across the world and collected donations directly for COGOP churches nationally in the UK.

**Priority 4: Leadership and Community Management**

RAFFA continued to engage with the Home Office Windrush Task Force at various locations around the country. RAFFA has contributed to the review of the Windrush recommendations and undertaken independent assessments on the progress the Home Office has made on their implementation.

RAFFA has continued to commit resources to the Home Office Vulnerable Advisory Group to help develop policy on future border controls.

RAFFA has supported Camberwell After School Project, that was at risk of closure during the pandemic, to continue its work and become more sustainable.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**OBJECTIVES AND ACTIVITIES**

**Priority 5: Learning and Skills**

RAFFA continued to support local community groups and leaders with the provision of safeguarding awareness training as outlined in its Safeguarding Adults Policy and Safeguarding Policy for Children and Young People.

RAFFA continues to collaborate with Reach Society supporting their Career and Employability days that has extended to other parts of the country. The aim of the employability days is to provide young people with the opportunity to meet role models, mentors and representatives from organisations who encourage and motivate young people to prioritise the attainment of skills to enhance their employability.

RAFFA continued to provide support to Sentient counselling service by the provision of volunteer counsellors and clinical supervisors.

RAFFA continued to provide support to schools and colleges by giving talks about the various opportunities available within the various projects that RAFFA would be running in 2022-2023.

**Priority 6: Volunteering for Social Action**

Passing the Baton continues to inspire a greater level of volunteering amongst young people and adults, due to its programme-led approach that enables people of all ages, cultures and abilities to participate.

RAFFA continues to be an influential and active force with the aim of building a lasting legacy in the following spheres of society:

Faith Communities  
Family  
Education  
Government  
Business  
Media  
Arts & Entertainment

RAFFA continues with its co-ordination activities to donate medical equipment and devices to support Diaspora individuals and charities who are linked to their High Commissions, Hospitals and Health Centres.

**Priority 7: Youth**

RAFFA is enabling young people to shape positive change in their local communities by becoming role models to inspire others, developing their skills to deal with money, mental health, employment and in areas where their voices need to be heard.

RAFFA continues to encourage young people to get involved in social action activities to enable them to make a positive difference to others in their community or the environment. Young people are encouraged to look at the various ways in which they can take practical action to make a positive difference in a range of contexts both formally and informally. These include volunteering, fund-raising, campaigning, or supporting peers.

RAFFA has demonstrated how organisations benefit from young people's energy, ideas and capacity to create positive change. Young people bring a different perspective that can shift their way of thinking and open up new ways of working for the organisations benefit.

RAFFA has demonstrated how communities can benefit when young people feel valued, engaged and involved. The charity has created a greater sense of community and boosted social cohesion and integration.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**OBJECTIVES AND ACTIVITIES**

RAFFA continues to support the development of character and confidence for young people. they have experienced higher levels of world being and their mental resilience has improved. They have also developed vital skills and networks that can support future employment.

**Corona Virus Covid-19**

Whilst the government restrictions were lifted on 19 July 2021, the charity was affected significantly by the Corona Virus Covid-19 pandemic, losing some valued trustees and administrative volunteers to the disease. Many members of the communities that the charity serves also lost their lives. Due to the national lockdowns imposed by the government and the associated social distancing rules, the activities of the charity were significantly diminished. The trustees continued to collaborate using the internet to facilitate online meetings and to make plans for the future. During this year the charity increased it's support programmes by successfully bidding for and receiving grant funding from a range of sources.

**Public benefit**

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in section 17 of the Charities Act 2011.

The Trustees believe their objectives of working together to achieve integrated and empowered communities and the seven priorities set out in this Trustees report are for the public benefit.

**Grantmaking**

During the year the charity provided aid in kind including technical assistance and programme development to individuals, educational and charitable organisations. The activity undertaken by these charitable institutions reflect the objectives of the charity.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

RAFFA has supported the various churches with their Social Action event days.

RAFFA has supported Reach Society with their Careers Conference and will continue to do so in 2023.

RAFFA continued with the One Love, One Blood, Saves Lives campaign through its Blood4Life Programme.

RAFFA continued to work with COGOP to provide loneliness and bereavement support initiatives and assisted with signposting of support networks where people can access support.

RAFFA continued with its collaboration with the COGOP National Women's Leader to develop programmes that engage and empower women from the community as well as those within the church environment. RAFFA worked with The Fabian Women's Network to share experience with mentees and to inform of how the RAFFA Women in Lead programmes had helped support women with work business and empowerment.

RAFFA supported families affected by Windrush and provided leadership and engagement with the Home Office.

RAFFA agreed a programme to work with communities in CARICOM.

RAFFA is supporting Reach Society to help young people realise their potential.

RAFFA provided support to Reach Society for their 10th Careers Conference and promoted the importance of Social Action. RAFFA has supported the Careers Conference each year since its inception in 2011.

RAFFA provided sponsorship of the God's Store House programme that provided essential clothing, shoes, toiletries and food to communities across a number of countries.

RAFFA's charitable activities have been adversely affected by the Coronavirus Pandemic. The requirement for social distancing left many members of our communities in isolation and the ability to raise charitable donations was constrained. RAFFA has successfully bid for funding to support its charitable activities including providing leadership in community engagement and facilitating community investment.

The Trustees will continue to develop charitable activities in the forthcoming year.

**Fundraising activities**

RAFFA has received donations from the congregation of the Church of God of Prophecy. The charity also continues to raise funds as a service provider through a wide range of partnerships and activities.

RAFFA has received funds from the NHS Blood Transplant Foundation Trust to promote and deliver an awareness and take-up campaign. RAFFA acted as a community lead to engage with stakeholders and the community about blood donation.

RAFFA has received funding from Voice4Change to facilitate the work undertaken on Windrush by the Home Office.

RAFFA has received funding from the NHS Better Health Campaign and NHS England.

**FINANCIAL REVIEW**

**Principal funding sources**

The income generated from voluntary donations was £15,317 and from grants received was £50,966, a total of £66,283, compared with £7,484 last year, an increase of £58,799.

The balance sheet shows fixed assets of £1,639 (2021: NIL). Net current assets amounted to £22,482 (2021: £5,285) and total funds carried forward were £24,121 (2021: £5,285).



**Report of the Trustees  
for the Year Ended 31 March 2022**

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**FINANCIAL REVIEW**

**Reserves policy**

The Trustees are considering the level of reserves that the charity will need to make it self sustaining. Currently, the charity is being supported by the Church of God of Prophecy which provides financial resources to supplement the charity's fundraising. Discussions are continuing to consider a service level agreement whereby the charity delivers charitable projects on behalf of the Church using RAFFA's social action expertise and international connections.

**Funds in surplus**

There was net income of £18,836 (2021: £419) for the year ended 31 March 2022. Total funds carried forward are in surplus by £24,121 (2021: £5,285). The charity has a partnership and support arrangement with the Church of God of Prophecy which allows both organisations to draw upon their respective expertise to manage the funds for the benefit of the public.

The Board considers that the charity will continue with its operations for the foreseeable future and with the continued support of the Church of God of Prophecy. The charity will continue with its efforts to raise funds independently from the Church of God of Prophecy but will continue to rely on the support of the Church, its congregation and the international connections it has created.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**FUTURE PLANS**

The charity will continue with its fundraising efforts and the delivery of various projects in the Area of Benefit over the forthcoming year.

RAFFA will continue to support the various churches with their Social Action event days.

RAFFA will continue to support Reach Society with their Employability Conference.

RAFFA will deliver the NHS Blood Transfusion Service project to increase the number of blood donors in the local community.

RAFFA will continue to provide Safeguarding training for churches through Angela Clarke.

RAFFA will continue to collaborate with the COGOP National Women's Leader to develop programmes of support that will engage and empower women from the community as well as those within the church environment.

RAFFA will share knowledge about supporting women with training, leadership and business with other organisations such as The Fabian Women's Network.

RAFFA will support events that promote health and well-being including mental health.

RAFFA will continue its collaboration with the National Youth Leader to develop the Passing the Baton Social Action Agenda.

RAFFA will continue its work to facilitate the procurement of resources for communities in the UK and overseas.

RAFFA will continue to develop its climate change agenda and support the United Nations call for action by supporting the COGOP to use more sustainable and renewable energy sources to reduce environmental impact.

RAFFA will provide technical support to the COGOP to upgrade buildings to use energy efficient resources for heating and lighting including the installation of insulation.

RAFFA will continue to support the King Solomon International Business School to deliver its vision and core values and enable students and staff reach their full potential.

RAFFA will continue to support the God's Store House initiative to make a positive impact in our communities.

RAFFA will continue to create awareness of organ donation using the Lets Talk About It initiative.

RAFFA will continue its leadership role to assist Windrush communities and delivery of the Home Office recommendations.

RAFFA will continue to develop its leadership role in delivering Better Health Campaign options.

RAFFA will continue to work with NHS England to promote healthy living initiatives.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 August 2006 and amended to reflect the change in name on 14 February 2008. It is a registered charity with the Charity Commission, registered on 5 March 2008.

The Church of God of Prophecy, the "Church", is a member of the charity and membership to the charity is open to anyone or any organisation interested in the work of the charity and residing in the Area of Benefit, which is considered to be worldwide. There are currently eleven members of the charity.

The governing document requires the Church to have a majority of the total membership.

**Recruitment and appointment of new trustees**

According to the Articles of Association, the Board of Directors who are also the Trustees of the charity, will have membership of no less than six and a maximum of fifteen members. At each Annual General Meeting a third of the trustees shall retire by rotation with the longest serving member retiring first and an outgoing member can be reappointed, if he/she is willing to continue unless the Board decide collectively not to fill in the vacancy created by the retiring board member.

A person may be appointed to the Board provided he/she has attained the age of 18 years and is also a member of the charity and should be eligible to serve as an office holder in accordance with the provisions of Charities Act 2006.

The Board is currently reviewing the number of Trustees that is required to service the charity and will be recruiting new Trustees in the forthcoming year or amending the Articles of Association to reflect the current level of Board membership.

**Organisational structure**

At the request of at least three Board members, a meeting of the Board is held. All decisions are based on the majority of the Board attending and voting. The quorum for the Board is the lower of minimum of half of the members of the Board or four Board members. The Board meets regularly to deal with operational and financial developments of the charity.

The Board has established a Financial Advisory Group which reports to the Board on financial matters and a Health Advisory Group that reports to the Board on Health related projects. Trustees of the Board are assigned to these groups and some also have responsibilities in respect of marketing and communications, fundraising, administration and commercial contracts.

**Induction and training of new trustees**

New Trustees undergo an orientation day to brief them on their legal obligations under the charity and company law, the content of the Memorandum and Articles of Association, the decision making process, the recent financial performance of the charity, the recent developments and the future plans. During the induction day they meet key officers, stakeholders and other Trustees. Trustees are encouraged to attend external training events relevant to develop their skills and gain experience relevant to their roles and responsibilities.

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Environment Policy**

The Trustees remain fully committed to a practical and cost-effective approach to safeguarding the environment. Priority is given to conserve and make efficient use of energy and the recycling of waste.

**Health and Safety Policy**

It is the Charity's policy to provide adequate control of the health and safety risks associated with its activities, to consult with all involved on health and safety matters, to provide information including suitable training and to maintain a safe and healthy working environment.

**Risk Management**

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees acknowledge their responsibility to manage risk associated with the Charity's activities and during the year have considered the major risks that may have a probable or highly probable likelihood of occurring. The areas of consideration included governance, operations, finances, environmental or external factors and the Charity's compliance with the law and regulations.

The Trustees identify risk using various processes including risk assessments. The identified risk is recorded and internal controls identified to manage the risk.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05976094 (England and Wales)

**Registered Charity number**

1123089

**Registered office**

6 Beacon Court  
Birmingham Road  
Great Barr  
Birmingham  
West Midlands  
B43 6NN

**Trustees**

Bishop W R Powell OBE  
Bishop M A Wilson  
Bishop L F Graham  
Bishop B K Richards  
Mrs M Coke  
Bishop R Veira  
Bishop T M Powell  
Mrs M Douglas  
Mrs S Graham  
M Laing  
J Laing

**Company Secretary**

Bishop B K Richards

**Report of the Trustees  
for the Year Ended 31 March 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Jassal and Company  
Unit 2 Hatherton Court  
21 Hatherton Street  
Walsall  
West Midlands  
WS4 2LA

**Bankers**

National Westminster Bank Plc  
Wolverhampton  
WV1 1TR

**COMMENCEMENT OF ACTIVITIES**

The charity was incorporated on 24 October 2006 as a company limited by guarantee and was registered with the Charity Commission on 5 March 2008.

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

Approved by order of the board of trustees on 15 December 2022 and signed on its behalf by:

  
Bishop W R Powell OBE - Trustee

**Independent examiner's report to the trustees of RAFFA International Development Agency ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Rajinder Jassal FCA  
ICAEW  
Jassal and Company  
Unit 2 Hatherton Court  
21 Hatherton Street  
Walsall  
West Midlands  
WS4 2LA

Date: 15th December 2022



# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,317	50,966	66,283	7,484
Investment income	2	2	-	2	3
<b>Total</b>		<u>15,319</u>	<u>50,966</u>	<u>66,285</u>	<u>7,487</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	300	-	300	1,558
<b>Charitable activities</b>					
Providing support to international projects		401	-	401	-
Providing support to community development projects		6,024	38,479	44,503	4,438
Other		2,245	-	2,245	1,072
<b>Total</b>		<u>8,970</u>	<u>38,479</u>	<u>47,449</u>	<u>7,068</u>
<b>NET INCOME</b>		6,349	12,487	18,836	419
Transfers between funds	11	(10,808)	10,808	-	-
Net movement in funds		(4,459)	23,295	18,836	419
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		5,285	-	5,285	4,866
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>826</u>	<u>23,295</u>	<u>24,121</u>	<u>5,285</u>

The notes form part of these financial statements

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY (REGISTERED NUMBER: 05976094)

## Balance Sheet 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,639	-	1,639	-
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		-	650	650	-
Cash at bank and in hand		3,284	23,245	26,529	13,645
		3,284	23,895	27,179	13,645
<b>CREDITORS</b>					
Amounts falling due within one year	10	(4,097)	(600)	(4,697)	(8,360)
<b>NET CURRENT ASSETS</b>		(813)	23,295	22,482	5,285
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		826	23,295	24,121	5,285
<b>NET ASSETS</b>		826	23,295	24,121	5,285
<b>FUNDS</b>	11				
Unrestricted funds				826	5,285
Restricted funds				23,295	-
<b>TOTAL FUNDS</b>				24,121	5,285

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements



**Balance Sheet - continued**  
**31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2022 and were signed on its behalf by:

  
Bishop W R Powell OBE - Trustee

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Raising funds**

Cost of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

#### **Governance costs**

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

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

#### **Fund accounting**

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

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

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

#### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 2. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	2	3

### 3. RAISING FUNDS

#### Raising donations and legacies

	2022 £	2021 £
Marketing Costs	300	1,558

### 4. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	282	104	178	1,681	2,245

Support costs, included in the above, are as follows:

	2022 Other resources expended £	2021 Total activities £
Telephone	282	-
Bank charges	104	59
Postage and stationery	178	150
Accountancy and legal fees	1,681	1,093
	2,245	1,302

### 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	546	-

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 7. STAFF COSTS

Average number of employees for the year 2 (2021 - NIL)

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,484	-	7,484
Investment income	3	-	3
<b>Total</b>	<b>7,487</b>	<b>-</b>	<b>7,487</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,558	-	1,558
<b>Charitable activities</b>			
Providing support to community development projects	4,250	188	4,438
Other	1,072	-	1,072
<b>Total</b>	<b>6,880</b>	<b>188</b>	<b>7,068</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>607</b>	<b>(188)</b>	<b>419</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	4,678	188	4,866
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>5,285</b>	<b>-</b>	<b>5,285</b>

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	441	985	1,426
Additions	-	2,185	2,185
At 31 March 2022	441	3,170	3,611
<b>DEPRECIATION</b>			
At 1 April 2021	441	985	1,426
Charge for year	-	546	546
At 31 March 2022	441	1,531	1,972
<b>NET BOOK VALUE</b>			
At 31 March 2022	-	1,639	1,639
At 31 March 2021	-	-	-

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	4,697	8,360

### 11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	5,285	6,349	(10,808)	826
<b>Restricted funds</b>				
Windrush	-	4,328	11,067	15,395
CATHIP	-	2,667	1,027	3,694
NHSBT Community Engagement Leadership	-	3,164	-	3,164
NHSBT Community Investment Lead	-	1,716	(1,324)	392
Better Health Campaign	-	(938)	938	-
NHS England Health	-	650	-	650
Multicultura Limited	-	900	(900)	-
	-	12,487	10,808	23,295
<b>TOTAL FUNDS</b>	5,285	18,836	-	24,121

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,319	(8,970)	6,349
<b>Restricted funds</b>			
Windrush	15,516	(11,188)	4,328
CATHIP	5,000	(2,333)	2,667
NHSBT Community Engagement Leadership	20,000	(16,836)	3,164
NHSBT_Community Investment Lead	9,550	(7,834)	1,716
Better Health Campaign	-	(938)	(938)
NHS England Health	-	650	650
Multicultura Limited	900	-	900
	<u>50,966</u>	<u>(38,479)</u>	<u>12,487</u>
<b>TOTAL FUNDS</b>	<u>66,285</u>	<u>(47,449)</u>	<u>18,836</u>

### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	4,678	607	5,285
<b>Restricted funds</b>			
NHS BTCI	188	(188)	-
	<u>4,866</u>	<u>419</u>	<u>5,285</u>
<b>TOTAL FUNDS</b>	<u>4,866</u>	<u>419</u>	<u>5,285</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,487	(6,880)	607
<b>Restricted funds</b>			
NHS BTCI	-	(188)	(188)
	<u>7,487</u>	<u>(7,068)</u>	<u>419</u>
<b>TOTAL FUNDS</b>	<u>7,487</u>	<u>(7,068)</u>	<u>419</u>

# RAFFA INTERNATIONAL DEVELOPMENT AGENCY

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	4,678	6,956	(10,808)	826
<b>Restricted funds</b>				
NHS BTCI	188	(188)	-	-
Windrush	-	4,328	11,067	15,395
CATHIP	-	2,667	1,027	3,694
NHSBT Community Engagement Leadership	-	3,164	-	3,164
NHSBT_Community Investment Lead	-	1,716	(1,324)	392
Better Health Campaign	-	(938)	938	-
NHS England Health	-	650	-	650
Multicultura Limited	-	900	(900)	-
	<u>188</u>	<u>12,299</u>	<u>10,808</u>	<u>23,295</u>
<b>TOTAL FUNDS</b>	<u>4,866</u>	<u>19,255</u>	<u>-</u>	<u>24,121</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,806	(15,850)	6,956
<b>Restricted funds</b>			
NHS BTCI	-	(188)	(188)
Windrush	15,516	(11,188)	4,328
CATHIP	5,000	(2,333)	2,667
NHSBT Community Engagement Leadership	20,000	(16,836)	3,164
NHSBT_Community Investment Lead	9,550	(7,834)	1,716
Better Health Campaign	-	(938)	(938)
NHS England Health	-	650	650
Multicultura Limited	900	-	900
	<u>50,966</u>	<u>(38,667)</u>	<u>12,299</u>
<b>TOTAL FUNDS</b>	<u>73,772</u>	<u>(54,517)</u>	<u>19,255</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**13. ULTIMATE CONTROLLING PARTY**

The Church of God of Prophecy Trust (The "Church"), registered charity in England and Wales, registration number 287868 is entitled to 51% representation of the total membership of the charity. The charity regards the Church as its Ultimate Controlling Party by virtue of control exercised on the charity.