

# REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM

England & Wales · Charity number 1138719

## Details

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**Other names** REFORMED CHURCH ZIMBABWE - INTERNATIONAL, RCZ-I

**Status** Registered

**Legal form** Other

**Registered** 2010-11-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Christ Church Lye  
High Street  
Lye  
Stourbridge  
DY9 8LF

**Phone** 07411056709

**Email** [admin@rczi.org.uk](mailto:admin@rczi.org.uk)

**Website** [www.rczi.org.uk](http://www.rczi.org.uk)

## Activities

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**Objects:** THE AIMS AND OBJECTIVES OF THE CHURCH SHALL BE TO WORSHIP GOD AND EXEMPLIFY AND FURTHER HIS TEACHINGS FOR THE BENEFIT OF THE CHURCH COMMUNITY AND THE GREATER PUBLIC IN ACCORDANCE WITH THE RCZ-INTERNATIONAL'S STATEMENT OF BELIEFS. THE CHURCH WILL ADVANCE THE ABOVE MAIN OBJECTIVE THROUGH AMONG OTHERS THE FOLLOWING OBJECTIVES;1.1 TO ENABLE AND ENCOURAGE THE WORSHIP OF GOD THROUGH JESUS CHRIST BY THE HOLDING OF PUBLIC CELEBRATION OF SERVICES, PRAYER MEETINGS, CHRISTIAN CONFERENCES AND PROVIDING OPPORTUNITIES FOR MISSION AND CHRISTIAN EVANGELISM ACTIVITIES.1.2 TO USE ALL FORMS OF COMMUNICATION TO SPREAD THE GOSPEL AND TO BRING NON-BELIEVERS TO FAITH IN CHRIST BOTH LOCALLY AND WORLD-WIDE.1.3 TO PROMOTE AND FACILITATE CHRISTIAN SERVICE TO BENEFIT MEMBERS AND THE COMMUNITY AT LARGE IN THE AREAS OF HUMAN SOCIAL DEVELOPMENT, WELFARE, SOCIAL SUPPORT, CHRISTIAN MISSIONS, FAMILY MINI AND OTHER MINISTRIES OF RELATED CONCERNS.1.4 TO PROMOTE CHRISTIAN FELLOWSHIP AND TO ENCOURAGE HARMONIOUS RELATIONSHIPS IN THE CHURCH AND WITH THE WIDER COMMUNITY.1.5 TO ENABLE AND FACILITATE THE DEVELOPMENT OF CHRISTIAN YOUTH AND CHILDREN'S MINISTRY BY PROVIDING OPPORTUNITIES FOR THE TRAINING OF OUR CHILDREN AND YOUNG PEOPLE, INLINE WITH OUR GOD GIVEN RESPONSIBILITIES.1.6 TO MAINTAIN AND ENHANCE RELATIONSHIPS AND MUTUAL ASSISTANCE WITH THE REFORMED CHURCH IN ZIMBABWE DENOMINATIONAL BODY AND ITS OTHER AFFILIATED BODIES.1.7 TO ENTER INTO ECUMENICAL RELATIONS WITH OTHER CHURCHES AND CHURCH ORGANISATIONS THAT SHARES A COMMON BASIS OF FAITH AND FORM PART OF THE BODY OF CHRIST, HIS CHURCH.

**Activities:** Worshipping God Supporting charitable activities in the UK and in Zimbabwe.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Zimbabwe
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£264,491	£244,608	-	-
2023-12-31	£157,918	£164,943	-	-
2022-12-31	£113,363	£109,918	-	-
2021-12-31	£115,715	£88,268	-	-
2020-12-31	£155,604	£88,939	-	-

## Trustees

Name	Role	Appointed
<b>Godwin Mutukwa</b>	Chair	2025-02-05
Collin Calvin Mabiza		2014-12-14
Hebert Mapomba		2024-12-14
Jonathan Kuzipa		2022-01-01
Kuda Mika		2024-12-14
Lydia Muzvidziwa		2024-12-14
Nelson Kandenga		2024-12-14
Nyasha Maradza		2024-12-14
Peter Makiwa		2022-01-01
Rejoice Sango		2024-01-03
Samuel Chitima		2026-03-12
Stella Davidzo Mavurayi		2025-04-24
Stephen Chizhande		2017-01-01
Tarusarira Simbi		2018-01-01
Wallace Simbanegavi		2025-01-05

**REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM**

England & Wales - Charity number 1138719

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# Accounts

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CHARITY REGISTRATION NUMBER: 1138719

**Reformed Church International - United Kingdom**  
**Unaudited Financial Statements**  
**31st December 2024**

**MR A A B GRAINGER FCA OF**  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

# Reformed Church International - United Kingdom

## Financial Statements

Year ended 31st December 2024

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# Reformed Church International - United Kingdom

## Trustees' Annual Report

### Year ended 31st December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2024.

#### Objectives and activities

The charity's aim and objectives are to worship God and exemplify and further his teachings for the benefit of the church community and the greater public in accordance with the Reformed Church Zimbabwe International's statement of beliefs.

This is achieved through enabling and encouraging the worship of God through Jesus Christ by the holding of public celebrations of services, prayer meetings and Christian conferences whilst providing opportunities for the mission and Christian Evangelism.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### Achievements and performance

The year 2024 has seen tremendous growth of the two RCIUK congregations with membership growth of more than 35%, as a result more preaching points were established. It is by the Grace of God that the church has benefited from the arrival of new congregants who came through the UK Government's Certificate of Sponsorship (CoS) program that has significantly increased our membership, 50% of this growth is mainly comprised of Youth and Sunday school segment.

Post Covid era, the church has now fully returned to face-to-face fellowship meetings at branch and fellowship group levels. More preaching posts have brought the Word closer to the communities as well as reducing travelling especially to those who are unable to travel long distances. As a result, such growth has boosted the church income i.e. offerings, tithing and thanksgiving.

Fundraising activities have been a huge success in the year, and part of the funds raised have been utilised towards purchasing musical instruments thereby boosting our Evangelism program through Praise and Worship. There has been tremendous effort towards fundraising along the long-term vision to purchase church building(s).

During the first quarter of the year the church received the heads of the church, the Moderator and General Secretary with their spouses on an official visit representing our mother church, The Reformed Church in Zimbabwe.

RCIUK also managed to send eight representatives to attend the 2024 RCZ Synodical Assembly and Women Congress 2024. As part of our affiliation with our Reformed Church International Presbytery, the North congregation managed to sponsor Rev and Mrs Mutukwa to represent RCIUK at Rev Chivhoko's induction, who is the first substantive pastor in Australia.

#### Financial review

The results for the year, and the financial position at the end of the year, are shown in the attached financial statements.

#### Reserves Policy

The Trustees agreed to hold three months of unrestricted funds for operational costs to meet the going concern requirement and restricted funds shall be held in total to purchase or build a church building in future.

# Reformed Church International - United Kingdom

## Trustees' Annual Report *(continued)*

Year ended 31st December 2024

### Reference and administrative details

<b>Registered charity name</b>	Reformed Church International - United Kingdom
<b>Charity registration number</b>	1138719
<b>Principal office</b>	High Street Lye Stourbridge Birmingham DY9 8LF

### The trustees

Rev G Mutukwa	(Appointed 31st December 2024)
Rev S Chizhande	
Mr B Sibanda	(Retired 31st December 2024)
Mr E Maradza	(Appointed 31st December 2024)
Mr T Chiketa	(Retired 31st December 2024)
Mr T Simbi	
Miss L Muzvidziwa	(Appointed 31st December 2024)
Mr D Mugwangi	(Retired 31st December 2024)
Mrs E Buzuzi	(Retired 31st December 2024)
Mr J Kuzipa	
Mr P Makiwa	(Retired 31st December 2024)
Mrs P Chaduka	(Retired 31st December 2024)
Mr T Mutindimuri	(Retired 31st December 2024)
Mrs R Sango	
Mr W Simbanegavi	(Appointed 31st December 2024)
Ms S D Mavurayi	(Appointed 31st December 2024)
Mr K Mika	(Appointed 31st December 2024)
Mr N Kandenga	(Appointed 31st December 2024)
Mr C Mabhiza	(Appointed 31st December 2024)
Mr H Mapomba	(Appointed 31st December 2024)

<b>Independent examiner</b>	Mr A A B Grainger Griffiths & Pegg Limited Chartered Accountants 3 Hagley Court South Waterfront East Level Street Brierley Hill West Midlands DY5 1XE
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### Structure, governance and management

Reformed Church Zimbabwe - International was formed in May 2010, constituted under a Trust Deed dated 2nd May 2010 and was granted charitable status on 1st November 2010.

Trustees are appointed by the board of trustees. Additionally there is a management sub-committee that meets on a regular basis to implement policy and organise fund raising activities.

The charity changed its name in 2022 to Reformed Church International - United Kingdom.

## Reformed Church International - United Kingdom

### Trustees' Annual Report *(continued)*

**Year ended 31st December 2024**

#### Plans for future periods

Due to numerical growth, it has become necessary to subdivide the RCIUK congregations. The main reason behind this step is to enhance Pastoral care, easy reach of congregants by our Pastors all the time. We intend to have more pastors as the two pastors cannot cope with the demands of the UK congregations. Plans are underway to recruit an administrator.

There is need to buy church building(s) and / or a function hall venue for both RCIUK South and North congregations respectively, as this will save money and generate income for the organisation. The congregations will be able to use the premises for own gatherings as well as let them out to others for different activities within the communities in which they are situated.

More evangelism activities are needed for all congregations to reach out to new members and backsliders. There are many reformers from Zimbabwe and other parts of the world with whom the church has not had contact since their arrival in the UK. This adds to the essential pastoral work that needs to be undertaken to meet the demands of congregations, hence the need for more pastors. In support of this, the leadership have approved the purchase / lease of vehicles to be used by pastors.

The trustees' annual report was approved on 9th September 2025 and signed on behalf of the board of trustees by:



Mr T Simbi  
Trustee

**Reformed Church International - United Kingdom**  
**Independent Examiner's Report to the Trustees of Reformed Church**  
**International - United Kingdom**  
**Year ended 31st December 2024**

I report to the trustees on my examination of the financial statements of Reformed Church International - United Kingdom ('the charity') for the year ended 31st December 2024.

**Responsibilities and basis of report**

As the trustees of the charity 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 A A B Grainger  
Independent Examiner

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

## Reformed Church International - United Kingdom

### Statement of Financial Activities

Year ended 31st December 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	249,691	–	249,691	145,596
Charitable activities	5	14,800	3,549	18,349	12,299
Investment income	6	–	–	–	23
<b>Total income</b>		<u>264,491</u>	<u>3,549</u>	<u>268,040</u>	<u>157,918</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	244,608	–	244,608	164,943
<b>Total expenditure</b>		<u>244,608</u>	<u>–</u>	<u>244,608</u>	<u>164,943</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>19,883</u>	<u>3,549</u>	<u>23,432</u>	<u>(7,025)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		105,675	30,105	135,780	142,805
<b>Total funds carried forward</b>		<u>125,558</u>	<u>33,654</u>	<u>159,212</u>	<u>135,780</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


# Reformed Church International - United Kingdom

## Statement of Financial Position

31st December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	2,213	879
<b>Current assets</b>			
Debtors	14	2,776	2,776
Cash at bank and in hand		167,227	141,254
		<u>170,003</u>	<u>144,030</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(13,004)</u>	<u>(9,129)</u>
<b>Net current assets</b>		<u>156,999</u>	<u>134,901</u>
<b>Total assets less current liabilities</b>		<u>159,212</u>	<u>135,780</u>
<b>Net assets</b>		<u>159,212</u>	<u>135,780</u>
<b>Funds of the charity</b>			
Restricted funds		33,654	30,105
Unrestricted funds		125,558	105,675
<b>Total charity funds</b>	17	<u>159,212</u>	<u>135,780</u>

These financial statements were approved by the board of trustees and authorised for issue on 9th September 2025, and are signed on behalf of the board by:



Mr T Simbi  
Trustee

# Reformed Church International - United Kingdom

## Notes to the Financial Statements

Year ended 31st December 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Lye, Stourbridge, West Midlands, DY9 8LT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	25% straight line
Musical Equipment	-	25% straight line
Other Equipment	-	25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2024

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Tithes	54,240	–	54,240
Sunday Collection	36,339	–	36,339
Fundraising Donations	13,971	–	13,971
Gift Aid	49,022	–	49,022
Other Donations	96,119	–	96,119
	<u>249,691</u>	<u>–</u>	<u>249,691</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Tithes	35,150	–	35,150
Sunday Collection	30,126	–	30,126
Fundraising Donations	9,668	–	9,668
Gift Aid	–	–	–
Other Donations	70,012	640	70,652
	<u>144,956</u>	<u>640</u>	<u>145,596</u>

#### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Building Fund	188	3,549	3,737
Fellowship	14,612	–	14,612
	<u>14,800</u>	<u>3,549</u>	<u>18,349</u>

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

### 5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Building Fund	565	–	565
Fellowship	11,734	–	11,734
	<u>12,299</u>	<u>–</u>	<u>12,299</u>

### 6. Investment income

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	–	–	23	23
	<u>–</u>	<u>–</u>	<u>23</u>	<u>23</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Worship	241,343	241,343	162,044	162,044
Support costs	3,265	3,265	2,899	2,899
	<u>244,608</u>	<u>244,608</u>	<u>164,943</u>	<u>164,943</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Worship	241,343	–	241,343	162,044
Governance costs	–	3,265	3,265	2,899
	<u>241,343</u>	<u>3,265</u>	<u>244,608</u>	<u>164,943</u>

### 9. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	1,105	439
Foreign exchange differences	1,651	1,234
	<u>2,756</u>	<u>1,673</u>

### 10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	4,160	2,160
	<u>4,160</u>	<u>2,160</u>

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2024

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	44,167	36,398
Employer contributions to pension plans	1,024	698
	<u>45,191</u>	<u>37,096</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of pastoral staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

One or more trustees has claimed expenses or had their expenses met by the charity.

#### 13. Tangible fixed assets

	Computer equipment	Musical equipment	Other assets	Total
	£	£	£	£
<b>Cost</b>				
At 1st January 2024	4,008	6,058	3,947	14,013
Additions	2,439	—	—	2,439
<b>At 31st December 2024</b>	<u>6,447</u>	<u>6,058</u>	<u>3,947</u>	<u>16,452</u>
<b>Depreciation</b>				
At 1st January 2024	3,129	6,058	3,947	13,134
Charge for the year	1,105	—	—	1,105
<b>At 31st December 2024</b>	<u>4,234</u>	<u>6,058</u>	<u>3,947</u>	<u>14,239</u>
<b>Carrying amount</b>				
<b>At 31st December 2024</b>	<u>2,213</u>	<u>—</u>	<u>—</u>	<u>2,213</u>
At 31st December 2023	<u>879</u>	<u>—</u>	<u>—</u>	<u>879</u>

#### 14. Debtors

	2024	2023
	£	£
Other debtors	<u>2,776</u>	<u>2,776</u>

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

### 15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,160	2,160
Social security and other taxes	10,618	6,807
Pension control	226	162
	<u>13,004</u>	<u>9,129</u>

### 16. Pensions and other post-retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,024 (2023: £698).

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1st January 2 024	Income £	Expenditure £	At 31st Decem ber 2024 £
General funds	105,675	264,491	(244,608)	125,558

	At 1st January 2 023	Income £	Expenditure £	At 31st Decemb er 2023 £
General funds	113,363	157,255	(164,943)	105,675

#### Restricted funds

	At 1st January 2 024	Income £	Expenditure £	At 31st Decem ber 2024 £
Building fund	30,105	3,549	—	33,654

	At 1st January 2 023	Income £	Expenditure £	At 31st Decemb er 2023 £
Building fund	29,442	663	—	30,105

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,213	–	2,213
Current assets	136,349	33,654	170,003
Creditors less than 1 year	(13,004)	–	(13,004)
<b>Net assets</b>	<u>125,558</u>	<u>33,654</u>	<u>159,212</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	879	–	879
Current assets	113,925	30,105	144,030
Creditors less than 1 year	(9,129)	–	(9,129)
<b>Net assets</b>	<u>105,675</u>	<u>30,105</u>	<u>135,780</u>

**Reformed Church International - United Kingdom**  
**Management Information**  
**Year ended 31st December 2024**

**The following pages do not form part of the financial statements.**

# Reformed Church International - United Kingdom

## Detailed Statement of Financial Activities

Year ended 31st December 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes	54,240	35,150
Sunday Collection	36,339	30,126
Fundraising Donations	13,971	9,668
Gift Aid	49,022	-
Other Donations	96,119	70,652
	<u>249,691</u>	<u>145,596</u>
<b>Charitable activities</b>		
Building Fund	3,737	565
Fellowship	14,612	11,734
	<u>18,349</u>	<u>12,299</u>
<b>Investment income</b>		
Bank interest receivable	-	23
	<u>-</u>	<u>23</u>
<b>Total income</b>	<u>268,040</u>	<u>157,918</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	44,167	36,398
Pension costs	1,024	698
Rates and water	7,448	4,289
Light and heat	11,050	14,790
Legal and professional fees	2,916	2,760
Depreciation	1,105	439
Foreign exchange gain/loss	1,651	1,234
Sundry expenses	71,935	39,994
Contributions to Affiliate	236	442
Administrative costs	90,675	55,700
Pastoral care	12,401	8,199
	<u>244,608</u>	<u>164,943</u>
<b>Total expenditure</b>	<u>244,608</u>	<u>164,943</u>
<b>Net income/(expenditure)</b>	<u>23,432</u>	<u>(7,025)</u>

## Reformed Church International - United Kingdom

### Notes to the Detailed Statement of Financial Activities

Year ended 31st December 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Worship</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	44,167	36,398
Pension costs	1,024	698
Branch rent	7,448	4,289
Pastoral residences	11,050	14,790
Payroll administration costs	756	300
Bank Charges	1,651	1,234
Sundry expenses	71,935	39,994
Contributions to Affiliate	236	442
Administrative costs	90,675	55,700
Pastoral care	12,401	8,199
	<u>241,343</u>	<u>162,044</u>
<b>Governance costs</b>		
Governance costs - Legal and professional	2,160	2,460
Governance costs - depreciation	1,105	439
	<u>3,265</u>	<u>2,899</u>
<b>Expenditure on charitable activities</b>	<u>244,608</u>	<u>164,943</u>

**REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM**

England & Wales - Charity number 1138719

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# Accounts

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**Reformed Church International - United Kingdom**  
**Unaudited Financial Statements**  
**31st December 2023**

**MR A A B GRAINGER FCA OF**  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

# Reformed Church International - United Kingdom

## Financial Statements

Year ended 31st December 2023

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# Reformed Church International - United Kingdom

## Trustees' Annual Report

Year ended 31st December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2023.

### Objectives and activities

The charity's aim and objective are to worship God and exemplify and further His teachings for the benefit of the church community and the greater public in accordance with the Reformed Church Zimbabwe International's statement of beliefs.

This is achieved through enabling and encouraging the worship of God through Jesus Christ by the holding of public celebrations of services, prayer meetings and Christian conferences whilst providing opportunities for the mission and Christian Evangelism.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Achievements and performance

The year 2023 has seen tremendous growth of the two congregations with membership up by more than 10%. due to various outreach programmes undertaken by pastors and volunteers. New members include families arriving from abroad as well as locals from various communities. Youth below the age of 18 constitute the largest rise in membership. Physical meetings were increased to promote fellowship and spiritual support for all congregants across the UK after a lull due to Covid. Pastors were able to visit elderly members and administer Holy Communion at their homes.

The church held leadership workshops to induct and equip new branch leaders with necessary skills including ICT. The Youth, Women, Men and Widows and Single Mothers fellowship groups held at least two conferences sharing the Word of God as well as essential skills such as financial management and conflict resolution in families.

Couples, Youths and Family conferences remained flagship events and highlights of the year. During 2023 the church funded various youth activities with mentors and peers. It also supported more than a dozen families during bereavement.

The church continues to promote use of IT especially Microsoft 365 platform as a tool for communication and secure data storage. This has ensured compliance with GDPR and other Data protection legislations. Use of social media platforms was also adopted to facilitate sharing of the Word of God as well as promote interactions amongst members.

### Financial review

The results for the year, and the financial position at the end of the year, are shown in the attached financial statements.

### Reserves Policy

The Trustees agreed to hold 3 months of unrestricted funds for operational costs to meet the going concern requirement and restricted funds shall be held in total to purchase or build a church building in future.

### Structure, governance and management

Reformed Church Zimbabwe - International was formed in May 2010, constituted under a Trust Deed dated 2nd May 2010 and was granted charitable status on 1st November 2010.

Trustees are appointed by the board of trustees. Additionally, there is a management committee that meets on a regular basis to implement policy and organise fund raising activities.

The charity changed its name in 2022 to Reformed Church International - United Kingdom.

## Reformed Church International - United Kingdom

### Trustees' Annual Report *(continued)*

Year ended 31st December 2023

#### Reference and administrative details

<b>Registered charity name</b>	Reformed Church International - United Kingdom
<b>Charity registration number</b>	1138719
<b>Principal office</b>	High Street Lye Stourbridge Birmingham DY9 8LF

#### The trustees

Rev S Chizhande	
Rev G. Mutukwa	(Appointed date 1st Jan 2023)
Mr W Simbanegavi	(Appointed 1 <sup>st</sup> January 2023)
Mr B Sibanda	
Mr T Chiketa	
Mr T Simbi	
Mr D Mugwangi	
Mrs E Buzuzi	
Mr J Kuzipa	
Mr M Masaraure	(Retired 27th April 2023)
Mr N Wande	(Retired 2nd February 2023)
Mr P Makiwa	
Mrs P Chaduka	
Mr T Mutindimuri	(Appointed 30th July 2023)
Mrs R Sango.	(Appointed 30th July 2023)

<b>Independent examiner</b>	Mr A A B Grainger Griffiths & Pegg Limited Chartered Accountants 3 Hagley Court South Waterfront East Level Street Brierley Hill West Midlands DY5 1XE
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#### Plans for future period

Central to the church's objective we endeavour to continue building effective relationships and networks with local charity organisations, to establish a successful collective approach in support of the under privileged both locally and internationally. Growth of the church membership in the future months continues to be the church's aim so that many people might receive Jesus Christ and be part of the Charitable Christian community. Our affiliation to the church in Zimbabwe (Reformed Church in Zimbabwe) continues to strengthen. The church became a member of the Reformed Church International Presbytery of the Reformed Church in Zimbabwe.

In line with our vision, the church membership continues to support fundraising scheme towards raising funds to invest in a Church building of our own. The church will also work to raise its profile in the local communities through participation at local events and helping to raise money for local needs. We are involved in charity activities and both local and national level helping members with both spiritual and material support.

## Reformed Church International - United Kingdom

### Trustees' Annual Report *(continued)*

**Year ended 31st December 2023**

The trustees' annual report was approved on 4th July 2024 and signed on behalf of the board of trustees by:



Mr T Simbi  
Trustee

## Reformed Church International - United Kingdom

### Independent Examiner's Report to the Trustees of Reformed Church International - United Kingdom

Year ended 31st December 2023

I report to the trustees on my examination of the financial statements of Reformed Church International - United Kingdom ('the charity') for the year ended 31st December 2023.

#### Responsibilities and basis of report

As the trustees of the charity 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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 A A B Grainger  
Independent Examiner

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

4th July 2024

# Reformed Church International - United Kingdom

## Statement of Financial Activities

Year ended 31st December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	144,956	640	145,596	89,700
Charitable activities	5	12,299	–	12,299	8,358
Other trading activities	6	–	–	–	1,592
Investment income	7	–	23	23	58
<b>Total Income</b>		<u>157,255</u>	<u>663</u>	<u>157,918</u>	<u>99,708</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	–	–	–	1,445
Expenditure on charitable activities	9,10	164,943	–	164,943	109,918
<b>Total expenditure</b>		<u>164,943</u>	<u>–</u>	<u>164,943</u>	<u>111,363</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(7,688)</u>	<u>663</u>	<u>(7,025)</u>	<u>(11,655)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>113,363</u>	<u>29,442</u>	<u>142,805</u>	<u>154,460</u>
<b>Total funds carried forward</b>		<u>105,675</u>	<u>30,105</u>	<u>135,780</u>	<u>142,805</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Reformed Church International - United Kingdom

## Statement of Financial Position

31st December 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	15		879	1,318
<b>Current assets</b>				
Debtors	16	2,776		2,776
Cash at bank and in hand		<u>141,254</u>		<u>142,395</u>
		<u>144,030</u>		<u>145,171</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>9,129</u>		<u>3,684</u>
<b>Net current assets</b>			<u>134,901</u>	<u>141,487</u>
<b>Total assets less current liabilities</b>			<u>135,780</u>	<u>142,805</u>
<b>Net assets</b>			<u>135,780</u>	<u>142,805</u>
<b>Funds of the charity</b>				
Restricted funds			30,105	29,442
Unrestricted funds			<u>105,675</u>	<u>113,363</u>
<b>Total charity funds</b>	19		<u>135,780</u>	<u>142,805</u>

These financial statements were approved by the board of trustees and authorised for issue on 4th July 2024, and are signed on behalf of the board by:



Mr T Simbi  
Trustee

# Reformed Church International - United Kingdom

## Notes to the Financial Statements

Year ended 31st December 2023

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Lye, Stourbridge, West Midlands, DY9 8LT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	25% straight line
Musical Equipment	-	25% straight line
Other Equipment	-	25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Tithes	35,150	–	<b>35,150</b>
Sunday Collection	30,126	–	<b>30,126</b>
Fundraising Donations	9,668	–	<b>9,668</b>
Other Donations	70,012	640	<b>70,652</b>
	<u>144,956</u>	<u>640</u>	<u><b>145,596</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Tithes	35,687	120	35,807
Sunday Collection	32,298	–	32,298
Fundraising Donations	5,066	–	5,066
Other Donations	16,529	–	16,529
	<u>89,580</u>	<u>120</u>	<u>89,700</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Delegate fees	565	<b>565</b>	8,193	8,193
Fellowship	11,734	<b>11,734</b>	165	165
	<u>12,299</u>	<u><b>12,299</b></u>	<u>8,358</u>	<u>8,358</u>

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

### 6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Sale of Merchandise	<u>—</u>	<u>—</u>	<u>1,592</u>	<u>1,592</u>

### 7. Investment income

	Restricted Funds	Total Funds 2023	Restricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>23</u>	<u>23</u>	<u>59</u>	<u>58</u>

### 8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Cost of Merchandise	<u>—</u>	<u>—</u>	<u>1,445</u>	<u>1,445</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Worship	162,044	<b>162,044</b>	106,483	106,483
Support costs	2,899	<b>2,899</b>	3,435	3,435
	<u>164,943</u>	<u><b>164,943</b></u>	<u>109,918</u>	<u>109,918</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Worship	162,044	—	<b>162,044</b>	107,578
Governance costs	—	2,899	<b>2,899</b>	2,340
	<u>162,044</u>	<u>2,899</u>	<u><b>164,943</b></u>	<u>109,918</u>

### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<b>439</b>	660
Foreign exchange differences	<b>1,234</b>	502
	<u><b>1,673</b></u>	<u>1,162</u>

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

#### 12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,000</u>	<u>1,920</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	36,398	35,082
Employer contributions to pension plans	698	734
	<u>37,096</u>	<u>35,816</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of pastoral staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 14. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

One or more trustees has claimed expenses or had their expenses met by the charity.

#### 15. Tangible fixed assets

	Computer equipment £	Musical equipment £	Other assets £	Total £
<b>Cost</b>				
<b>At 1st January 2023 and 31st December 2023</b>	<u>4,008</u>	<u>6,058</u>	<u>3,947</u>	<u>14,013</u>
<b>Depreciation</b>				
At 1st January 2023	2,690	6,058	3,947	12,695
Charge for the year	439	—	—	439
<b>At 31st December 2023</b>	<u>3,129</u>	<u>6,058</u>	<u>3,947</u>	<u>13,134</u>
<b>Carrying amount</b>				
<b>At 31st December 2023</b>	<u>879</u>	<u>—</u>	<u>—</u>	<u>879</u>
At 31st December 2022	<u>1,318</u>	<u>—</u>	<u>—</u>	<u>1,318</u>

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

#### 16. Debtors

	2023	2022
	£	£
Other debtors	<u>2,776</u>	<u>2,776</u>

#### 17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,160	1,620
Social security and other taxes	6,807	1,911
Pension control	162	153
	<u>9,129</u>	<u>3,684</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £698 (2022: £734).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 <sup>st</sup> January 2023	Income £	Expenditure £	At 31 <sup>st</sup> December 2023
General funds	<u>113,363</u>	<u>157,255</u>	<u>(164,943)</u>	<u>105,675</u>

	At 1 <sup>st</sup> January 2022	Income £	Expenditure £	At 31 <sup>st</sup> December 2022
General funds	<u>125,197</u>	<u>99,530</u>	<u>(111,364)</u>	<u>113,363</u>

##### Restricted funds

	At 1 <sup>st</sup> January 2023	Income £	Expenditure £	At 31 <sup>st</sup> December 2023
Building fund	<u>29,442</u>	<u>663</u>	<u>–</u>	<u>30,105</u>

	At 1 <sup>st</sup> January 2022	Income £	Expenditure £	At 31 <sup>st</sup> December 2022
Building fund	<u>29,263</u>	<u>179</u>	<u>–</u>	<u>29,442</u>

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	879	–	879
Current assets	113,925	30,105	144,030
Creditors less than 1 year	(9,129)	–	(9,129)
<b>Net assets</b>	<u>105,675</u>	<u>30,105</u>	<u>135,780</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,318	–	1,318
Current assets	114,111	31,060	145,171
Creditors less than 1 year	(3,684)	–	(3,684)
<b>Net assets</b>	<u>111,745</u>	<u>31,060</u>	<u>142,805</u>

**Reformed Church International - United Kingdom**

**Management Information**

**Year ended 31st December 2023**

**The following pages do not form part of the financial statements.**

# Reformed Church International - United Kingdom

## Detailed Statement of Financial Activities

Year ended 31st December 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes	35,150	35,807
Sunday Collection	30,126	32,298
Fundraising Donations	9,668	5,066
Other Donations	70,652	16,529
	<u>145,596</u>	<u>89,700</u>
<b>Charitable activities</b>		
Delegate fees	565	8,193
Fellowship	11,734	165
	<u>12,299</u>	<u>8,358</u>
<b>Other trading activities</b>		
Sale of Merchandise	—	1,592
	<u>—</u>	<u>1,592</u>
<b>Investment income</b>		
Bank interest receivable	23	58
	<u>23</u>	<u>58</u>
<b>Total income</b>	<u>157,918</u>	<u>99,708</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	36,398	35,082
Pension costs	698	734
Rates and water	4,289	2,175
Light and heat	14,790	14,280
Legal and professional fees	2,760	2,106
Telephone	—	2,000
Depreciation	439	660
Foreign exchange loss	1,234	502
Sundry expenses	39,994	26,897
Contributions to Affiliate	442	943
Conference costs	55,700	17,339
Pastoral care	8,199	7,200
	<u>164,943</u>	<u>109,918</u>
<b>Total expenditure</b>	<u>164,943</u>	<u>111,363</u>
<b>Net expenditure</b>	<u>(7,025)</u>	<u>(11,655)</u>

# Reformed Church International - United Kingdom

## Notes to the Detailed Statement of Financial Activities

Year ended 31st December 2023

	2023 £	2022 £
<b>Costs of other trading activities</b>		
<b>Cost of Merchandise</b>		
Cost of Merchandise	—	1,445
	<u>—</u>	<u>1,445</u>
<b>Costs of other trading activities</b>	<u>—</u>	<u>1,445</u>
<b>Expenditure on charitable activities</b>		
<b>Worship</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	36,398	35,082
Pension costs	698	734
Branch rent	4,289	2,175
Pastoral residences	14,790	14,280
Payroll administration costs	300	426
Telephone	—	2,000
Bank Charges	1,234	502
Sundry expenses	39,994	25,802
Contributions to Affiliate	442	943
Conference Costs	55,700	17,339
Pastoral care	8,199	7,200
	<u>162,044</u>	<u>106,483</u>
<b>Support costs</b>		
Donations	—	1,095
	<u>—</u>	<u>1,095</u>
<b>Governance costs</b>		
Governance costs - Legal and professional	2,460	1,680
Governance costs - depreciation	439	660
	<u>2,899</u>	<u>2,340</u>
	<u>—</u>	<u>—</u>
<b>Expenditure on charitable activities</b>	<u>164,943</u>	<u>109,918</u>

**REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM**

England & Wales - Charity number 1138719

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# Accounts

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**Reformed Church International - United Kingdom**  
**Unaudited Financial Statements**  
**31st December 2022**

**MR A A B GRAINGER FCA OF**

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

# Reformed Church International - United Kingdom

## Financial Statements

Year ended 31st December 2022

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# Reformed Church International - United Kingdom

## Trustees' Annual Report

Year ended 31st December 2022

### Objectives and activities

The charity's aim and objective is to worship God, exemplify and further his teachings for the benefit of the church community and the greater public in accordance with the Reformed Church International's statement of beliefs.

This is achieved through enabling and encouraging the worship of God through Jesus Christ by the holding of public celebrations of services, prayer meetings and Christian conferences whilst providing opportunities for the mission and Christian Evangelism.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Achievements and performance

Year 2022 has been a great milestone in our history as the church congregation managed to grow significantly and membership has decided that the congregation needs to grow into two congregations in the United Kingdom. Our services continue to be rated highly by our stakeholders and such rating and delivery of key targets is testament to the hard work and dedication of all the church membership and volunteers who have all contributed to the continued success of the church. Ensuring that the church meet all the targets and deliver the best care possible has been a challenge that all our members have admirably undertaken from the beginning.

The membership of the Reformed Church International continues to grow steadily. The preaching points have remained intact as members and visitors have stepped up meetings every Sundays at local preaching posts in addition to the well-attended Big Sundays' gatherings held monthly. Holy Communion and Baptism continue to dominate events at our quarterly combined Big Sundays with fellowship groups i.e. Prayer Warriors, Couples, Youth, Men, Women, Singles and Children also organising and running successful events and meetings throughout the year.

In the spirit of continuous improvement, the church has reviewed and refreshed its governance arrangements under the guidance of two Reverends, residing and overseeing the church activities with branches in the Southern and Northern regions of England.

Sharper focus on the IT and the website has enabled changes and awareness to ensure we are maximising the benefits of new technology and better use of our existing resources. The church has continued to develop the website hence its invaluable contribution to a steady rise of our Christian membership - [www.rczi.org.uk](http://www.rczi.org.uk). Utilising the free charity Microsoft 365 provision has enabled secure processing of personal information.

# **Reformed Church International - United Kingdom**

## **Trustees' Annual Report**

**Year ended 31st December 2022**

### **Financial review**

The results for the year, and the financial position at the end of the year, are shown in the attached financial statements.

### **Reserves Policy**

The Trustees agreed to hold 3 months of unrestricted funds for operational costs to meet the going concern requirement and restricted funds shall be held in total to purchase or build a church building in future.

### **Structure, governance and management**

Reformed Church Zimbabwe - International was formed in May 2010, constituted under a Trust Deed dated 2nd May 2010 and was granted charitable status on 1st November 2010.

Trustees are appointed by the board of trustees. Additionally, there is a management sub-committee that meets on a regular basis to implement policy and organise fund raising activities.

The charity changed its name in the year to Reformed Church International - United Kingdom.

# Reformed Church International - United Kingdom

## Trustees' Annual Report *(continued)*

Year ended 31st December 2022

### Reference and administrative details

<b>Registered charity name</b>	Reformed Church International - United Kingdom
<b>Charity registration number</b>	1138719
<b>Principal office</b>	High Street Lye Stourbridge Birmingham DY9 8LF

### The trustees

Rev S Chizhande	
Mr B Sibanda	
Mr E Maradza	(Retired 24th November 2022)
Mrs A Ncube	(Retired 24th November 2022)
Mr T Chiketa	
Mr T Simbi	
Mrs L Murazvu	(Retired 24th November 2022)
Mr F Maruzani	(Retired 24th November 2022)
Mr A Seka	(Retired 24th November 2022)
Mr V Matamba	(Retired 24th November 2022)
Mrs R Makombe	(Retired 24th November 2022)
Mr V Muzombi	(Retired 24th November 2022)
Mrs R Bennett	(Retired 24th November 2022)
Miss L Muzvidziwa	(Retired 24th November 2022)
Mr D Mugwangi	
Mrs G Mtetwa	(Retired 24th November 2022)
Mr N Tauchira	(Retired 24th November 2022)
Mr N Chikoti	(Retired 24th November 2022)
Mrs T Mushango	(Retired 24th November 2022)
Mrs G Mandivenga	(Retired 24th November 2022)
Mrs P Mapfumi	(Retired 24th November 2022)
Mrs E Manunure	(Retired 24th November 2022)
Mrs J Makoni	(Retired 24th November 2022)
Mrs E Adaarewa	(Retired 24th November 2022)
Mrs L Mavurayi	(Retired 24th November 2022)
Mr T Zhakata	(Retired 24th November 2022)
Mrs E Buzuzi	(Appointed 1st January 2022)
Mr J Kuzipa	(Appointed 1st January 2022)
Mr M Masaraure	(Appointed 1st January 2022)
Mr N Wandu	(Appointed 1st January 2022)
Mr P Makiwa	(Appointed 1st January 2022)
Mrs P Chaduka	(Appointed 1st January 2022)

### Independent examiner

Mr A A B Grainger  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

## Reformed Church International - United Kingdom

### Trustees' Annual Report *(continued)*

Year ended 31st December 2022

#### Plans for future periods

Central to the church's objective we endeavour to continue building effective relationships and networks with local charity organisations, to establish a successful collective approach in support of the under privileged both locally and internationally. Growth of the church membership in the future months continues to be the church's aim so that many people might receive Jesus Christ and be part of the Charitable Christian community.

Our affiliation to the church in Zimbabwe (Reformed Church in Zimbabwe) continues to strengthen. The church became a member of the Reformed Church International Presbytery of the Reformed Church in Zimbabwe.

In line with our vision, the church membership continues to support fundraising scheme towards raising funds to invest in a Church building of our own. The church will also work to raise its profile in the local communities through participation at local events and helping to raise money for local needs. We are involved in charity activities and both local and national level helping members with both spiritual and material support.

The trustees' annual report was approved on 20th November 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'T Simbi', with a stylized flourish at the end.

Mr T Simbi  
Trustee

**Reformed Church International - United Kingdom**  
**Independent Examiner's Report to the Trustees of Reformed Church**  
**International - United Kingdom**

**Year ended 31st December 2022**

I report to the trustees on my examination of the financial statements of Reformed Church International - United Kingdom ('the charity') for the year ended 31st December 2022.

**Responsibilities and basis of report**

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

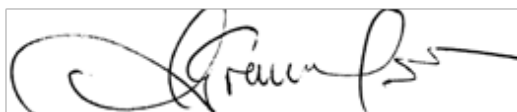
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 A A B Grainger  
Independent Examiner

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

20th November 2023

## Reformed Church International - United Kingdom

### Statement of Financial Activities

Year ended 31st December 2022

		<b>2022</b>			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	89,580	120	<b>89,700</b>	103,478
Charitable activities	5	8,358	–	<b>8,358</b>	11,223
Other trading activities	6	1,592	–	<b>1,592</b>	1,284
Investment income	7	–	58	<b>58</b>	3
<b>Total income</b>		<u>99,530</u>	<u>178</u>	<u><b>99,708</b></u>	<u>115,988</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	1,445	–	<b>1,445</b>	4,084
Expenditure on charitable activities	9,10	109,918	–	<b>109,918</b>	84,184
<b>Total expenditure</b>		<u>111,363</u>	<u>–</u>	<u><b>111,363</b></u>	<u>88,268</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(11,833)</u>	<u>178</u>	<u><b>(11,655)</b></u>	<u>27,720</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		125,197	29,263	<b>154,460</b>	126,739
<b>Total funds carried forward</b>		<u>113,364</u>	<u>29,441</u>	<u><b>142,805</b></u>	<u>154,460</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Reformed Church International - United Kingdom

## Statement of Financial Position

31st December 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	16		1,318	1,978
<b>Current assets</b>				
Debtors	17	2,776		25,414
Cash at bank and in hand		<u>142,395</u>		<u>131,829</u>
		145,171		157,243
<b>Creditors: amounts falling due within one year</b>	18	<u>(3,684)</u>		<u>(4,762)</u>
<b>Net current assets</b>			<u>141,487</u>	<u>152,481</u>
<b>Total assets less current liabilities</b>			<u>142,805</u>	<u>154,459</u>
<b>Net assets</b>			<u>142,805</u>	<u>154,459</u>
<b>Funds of the charity</b>				
Restricted funds			29,442	29,263
Unrestricted funds			<u>113,363</u>	<u>125,197</u>
<b>Total charity funds</b>	20		<u>142,805</u>	<u>154,460</u>

These financial statements were approved by the board of trustees and authorised for issue on 20th November 2023, and are signed on behalf of the board by:



Mr T Simbi  
Trustee

# Reformed Church International - United Kingdom

## Notes to the Financial Statements

Year ended 31st December 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Lye, Stourbridge, West Midlands, DY9 8LT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	25% straight line
Musical Equipment	-	25% straight line
Other Equipment	-	25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

### Year ended 31st December 2022

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Tithes	35,687	120	<b>35,807</b>
Sunday Collection	32,298	–	<b>32,298</b>
Fundraising Donations	5,066	–	<b>5,066</b>
Gift Aid	–	–	–
Other Donations	16,529	–	<b>16,529</b>
	<u>89,580</u>	<u>120</u>	<u><b>89,700</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Tithes	34,352	–	34,352
Sunday Collection	34,578	–	34,578
Fundraising Donations	10,860	270	11,130
Gift Aid	23,313	–	23,313
Other Donations	105	–	105
	<u>103,208</u>	<u>270</u>	<u>103,478</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Delegate fees	8,193	<b>8,193</b>	2,519	2,519
Fellowship	165	<b>165</b>	8,704	8,704
	<u>8,358</u>	<u><b>8,358</b></u>	<u>11,223</u>	<u>11,223</u>

# Reformed Church International - United Kingdom

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

### 6. Other trading activities

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Sale of Merchandise	<u>1,592</u>	<u>1,592</u>	<u>1,284</u>	<u>1,284</u>

### 7. Investment income

	Restricted Funds	<b>Total Funds 2022</b>	Restricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>58</u>	<u>58</u>	<u>3</u>	<u>3</u>

### 8. Costs of other trading activities

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Cost of Merchandise	<u>1,445</u>	<u>1,445</u>	<u>4,084</u>	<u>4,084</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Worship	106,483	<b>106,483</b>	70,747	70,747
Support costs	<u>3,435</u>	<u>3,435</u>	<u>13,437</u>	<u>13,437</u>
	<u>109,918</u>	<u>109,918</u>	<u>84,184</u>	<u>84,184</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2022</b>	Total fund 2021
	£	£	£	£
Worship	106,483	1,095	<b>107,578</b>	78,840
Governance costs	<u>–</u>	<u>2,340</u>	<u>2,340</u>	<u>5,344</u>
	<u>106,483</u>	<u>3,435</u>	<u>109,918</u>	<u>84,184</u>

### 11. Analysis of support costs

	<b>Total 2022</b>	Total 2021
	£	£
Governance costs	<b>2,340</b>	5,344
Donations	<u>1,095</u>	<u>8,093</u>
	<u>3,435</u>	<u>13,437</u>

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

**Year ended 31st December 2022**

#### 12. Net (expenditure)/income

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

	<b>2022</b>	2021
	£	£
Depreciation of tangible fixed assets	<b>660</b>	1,249
Foreign exchange differences	<b>502</b>	17
	<u>          </u>	<u>          </u>

#### 13. Independent examination fees

	<b>2022</b>	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,680</b>	1,620
	<u>          </u>	<u>          </u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>35,082</b>	35,482
Employer contributions to pension plans	<b>734</b>	690
	<u>          </u>	<u>          </u>
	<b>35,816</b>	36,172
	<u>          </u>	<u>          </u>

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	No.	No.
Number of pastoral staff	<b>2</b>	2
	<u>          </u>	<u>          </u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 15. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

One or more trustees has claimed expenses or had their expenses met by the charity.

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

#### 16. Tangible fixed assets

	Computer equipment £	Musical equipment £	Other assets £	Total £
<b>Cost</b>				
<b>At 1st January 2022 and 31st December 2022</b>	<u>4,008</u>	<u>6,058</u>	<u>3,947</u>	<u>14,013</u>
<b>Depreciation</b>				
At 1st January 2022	2,030	6,058	3,947	<b>12,035</b>
Charge for the year	660	–	–	<b>660</b>
<b>At 31st December 2022</b>	<u>2,690</u>	<u>6,058</u>	<u>3,947</u>	<u>12,695</u>
<b>Carrying amount</b>				
<b>At 31st December 2022</b>	<u>1,318</u>	<u>–</u>	<u>–</u>	<u>1,318</u>
At 31st December 2021	<u>1,978</u>	<u>–</u>	<u>–</u>	<u>1,978</u>

#### 17. Debtors

	2022 £	2021 £
Prepayments and accrued income	–	23,313
Other debtors	<u>2,776</u>	<u>2,101</u>
	<u>2,776</u>	<u>25,414</u>

#### 18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,620</u>	1,620
Social security and other taxes	<u>1,911</u>	2,991
Pension control	<u>153</u>	151
	<u>3,684</u>	<u>4,762</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £734 (2021: £690).

## Reformed Church International - United Kingdom

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1st January 2022 £	Income £	Expenditure £	At 31st December 2022 £
General funds	125,197	99,530	(111,364)	113,363

	At 1st January 2021 £	Income £	Expenditure £	At 31st December 2021 £
General funds	97,749	115,715	(88,267)	125,197

##### Restricted funds

	At 1st January 2022 £	Income £	Expenditure £	At 31st December 2022 £
Building fund	29,263	179	–	29,442

	At 1st January 2021 £	Income £	Expenditure £	At 31st December 2021 £
Building fund	28,990	273	–	29,263

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,318	–	1,318
Current assets	114,111	31,060	145,171
Creditors less than 1 year	(3,684)	–	(3,684)
<b>Net assets</b>	<u>111,745</u>	<u>31,060</u>	<u>142,805</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,978	–	1,978
Current assets	126,362	30,881	157,243
Creditors less than 1 year	(4,762)	–	(4,762)
<b>Net assets</b>	<u>123,578</u>	<u>30,881</u>	<u>154,459</u>

**Reformed Church International - United Kingdom**  
**Management Information**  
**Year ended 31st December 2022**

**The following pages do not form part of the financial statements.**

# Reformed Church International - United Kingdom

## Detailed Statement of Financial Activities

Year ended 31st December 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes	35,807	34,352
Sunday Collection	32,298	34,578
Fundraising Donations	5,066	11,130
Gift Aid	–	23,313
Other Donations	16,529	105
	<u>89,700</u>	<u>103,478</u>
<b>Charitable activities</b>		
Delegate fees	8,193	2,519
Fellowship	165	8,704
	<u>8,358</u>	<u>11,223</u>
<b>Other trading activities</b>		
Sale of Merchandise	1,592	1,284
<b>Investment income</b>		
Bank interest receivable	58	3
<b>Total income</b>	<u>99,708</u>	<u>115,988</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	35,082	35,482
Pension costs	734	690
Rates and water	2,175	610
Light and heat	14,280	14,280
Legal and professional fees	2,106	4,761
Telephone	2,000	1,544
Depreciation	660	1,249
Foreign exchange gain/loss	502	17
Sundry expenses	26,897	12,183
Contributions to Affiliate	943	5,398
Conference costs	17,339	370
Pastoral care	7,200	7,600
	<u>109,918</u>	<u>84,184</u>
<b>Total expenditure</b>	<u>111,363</u>	<u>88,268</u>
<b>Net (expenditure)/income</b>	<u>(11,655)</u>	<u>27,720</u>

## Reformed Church International - United Kingdom

### Notes to the Detailed Statement of Financial Activities

Year ended 31st December 2022

	2022 £	2021 £
<b>Costs of other trading activities</b>		
<b>Cost of Merchandise</b>		
Cost of Merchandise	1,445	4,084
	<u>1,445</u>	<u>4,084</u>
<b>Costs of other trading activities</b>	<u>1,445</u>	<u>4,084</u>
<b>Expenditure on charitable activities</b>		
<b>Worship</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	35,082	35,482
Pension costs	734	690
Branch rent	2,175	610
Pastoral residences	14,280	14,280
Payroll administration costs	426	666
Telephone	2,000	1,544
Bank Charges	502	17
Sundry expenses	25,802	4,090
Contributions to Affiliate	943	5,398
Conference Costs	17,339	370
Pastoral care	7,200	7,600
	<u>106,483</u>	<u>70,747</u>
<b>Support costs</b>		
Donations	1,095	8,093
<b>Governance costs</b>		
Governance costs - accountancy fees	1,680	1,620
Governance costs - legal and other professional fees	-	2,475
Governance costs - depreciation	660	1,249
	<u>2,340</u>	<u>5,344</u>
<b>Expenditure on charitable activities</b>	<u>109,918</u>	<u>84,184</u>

**REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM**

England & Wales - Charity number 1138719

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# Accounts

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**Reformed Church Zimbabwe - International**  
**Unaudited Financial Statements**  
**31st December 2021**

**MR A A B GRAINGER FCA OF**

Chartered Accountants  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

# Reformed Church Zimbabwe - International

## Financial Statements

Year ended 31st December 2021

	<b>Pages</b>
Trustees' annual report	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 13</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15 to 16</b>
Notes to the detailed statement of financial activities	<b>17</b>

# Reformed Church Zimbabwe - International

## Trustees' Annual Report

Year ended 31st December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2021.

### Achievements and performance

Due to the COVID 19 pandemic expenditure towards rentals and travel were very low as there were no physical gatherings taking place. We therefore managed to build a healthy reserve of funds due to suppressed expenditure. It is anticipated that in the next financial year this position could change, therefore there is need to be prudent and closely monitor cash flow trends. Central to the church's objective we endeavour to continue building effective relationships and networks with local charity organisations and to establish a successful collective approach in support of the under privileged both locally and internationally. The church assisted some elderly people who were going through difficult times due to the pandemic and donated towards funeral costs of some congregants who lost their loved ones. The Church also donated funds to a nursing and children's homes.

Church membership continues to grow and has been accelerated by a lot of Zimbabwean migrants relocating to the UK. Plans are in place to divide the Church into two congregations managed under one Charity. Two ministers of religion are full time employees and will run these congregations independently.

The church has cemented its membership of the Reformed Church International Presbytery of the Reformed Church in Zimbabwe. In line with our vision, the church membership continues to support fundraising schemes towards raising funds to invest in a Church building of our own. The church will also work to raise its profile in the local communities through participation at local events and helping to raise money for local needs.

### Financial review

The results for the year, and the financial position at the end of the year, are shown in the attached financial statements.

### Reserves Policy

The Trustees agreed to hold 3 months of unrestricted funds for operational costs to meet the going concern requirement and restricted funds shall be held in total to purchase or build a church building in future.

### Structure, governance and management

Reformed Church Zimbabwe - International was formed in May 2010, constituted under a Trust Deed dated 2nd May 2010 and was granted charitable status on 1st November 2010.

Trustees are appointed by the board of trustees. Additionally there is a management sub-committee that meets on a regular basis to implement policy and organise fund raising activities.

# Reformed Church Zimbabwe - International

## Trustees' Annual Report *(continued)*

Year ended 31st December 2021

### Reference and administrative details

**Registered charity name** Reformed Church Zimbabwe - International

**Charity registration number** 1138719

**Principal office** High Street  
Lye  
Stourbridge  
Birmingham  
DY9 8LF

### The trustees

Rev G Mutukwa  
Rev S Chizhande  
Mr B Sibanda  
Mr E Maradza  
Mr M Simbi  
Mrs A Ncube  
Mr T Chiketa  
Mr T Simbi  
Mrs J Nyamaswe  
Mrs L Murazvu  
Mr F Maruzani  
Mr A Seka  
Mr V Matamba  
Mrs R Makombe  
Mr V Muzombi  
Mrs R Bennett  
Miss L Muzvidziwa  
Mr D Mugwangi  
Mrs G Mtetwa  
Mr N Tauchira  
Mr N Chikoti  
Mrs T Mushango  
Mrs G Mandivenga  
Mrs P Mapfumi  
Mrs E Manunure  
Mrs J Makoni  
Mrs E Adaarewa  
Mrs L Mavurayi  
Mr T Zhakata

**Independent examiner** Mr A A B Grainger  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

## Reformed Church Zimbabwe - International

### Trustees' Annual Report *(continued)*

Year ended 31st December 2021

#### Plans for future periods

Central to the church's objective we endeavour to continue building effective relationships and networks with local charity organisations, to establish a successful collective approach in support of the under privileged both locally and internationally. Growth of the church membership in the future months continues to be the church's aim so that many people might receive Jesus Christ and be part of the Charitable Christian community.

Our affiliation to the church in Zimbabwe (Reformed Church in Zimbabwe) continues to strengthen. The church became a member of the Reformed Church International Presbytery of the Reformed Church in Zimbabwe.

In line with our vision, the church membership continues to support fundraising scheme towards raising funds to invest in a Church building of our own. The church will also work to raise its profile in the local communities through participation at local events and helping to raise money for local needs.

The trustees' annual report was approved on 23rd November 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'T Simbi', with a stylized, cursive script.

Mr T Simbi  
Trustee

## Reformed Church Zimbabwe - International

### Independent Examiner's Report to the Trustees of Reformed Church Zimbabwe - International

Year ended 31st December 2021

I report to the trustees on my examination of the financial statements of Reformed Church Zimbabwe - International ('the charity') for the year ended 31st December 2021.

#### Responsibilities and basis of report

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

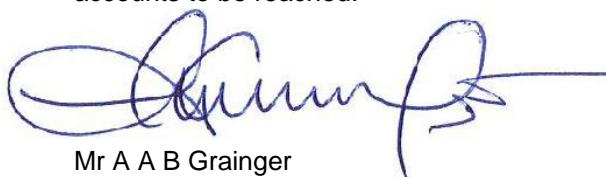
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 A A B Grainger  
Independent Examiner

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

23rd November 2022

## Reformed Church Zimbabwe - International

### Statement of Financial Activities

Year ended 31st December 2021

		2021			2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	103,208	270	<b>103,478</b>	132,465
Charitable activities	5	11,223	–	<b>11,223</b>	21,867
Other trading activities	6	1,284	–	<b>1,284</b>	1,244
Investment income	7	–	3	<b>3</b>	28
<b>Total income</b>		<u>115,715</u>	<u>273</u>	<u><b>115,988</b></u>	<u>155,604</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	4,084	–	<b>4,084</b>	365
Expenditure on charitable activities	9,10	84,184	–	<b>84,184</b>	88,574
<b>Total expenditure</b>		<u>88,268</u>	<u>–</u>	<u><b>88,268</b></u>	<u>88,939</u>
<b>Net income and net movement in funds</b>		<u>27,448</u>	<u>273</u>	<u><b>27,720</b></u>	<u>66,665</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		97,749	28,990	<b>126,739</b>	60,074
<b>Total funds carried forward</b>		<u>125,197</u>	<u>29,263</u>	<u><b>154,460</b></u>	<u>126,739</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Reformed Church Zimbabwe - International

## Statement of Financial Position

31st December 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	16		1,978	589
<b>Current assets</b>				
Debtors	17	25,414		24,874
Cash at bank and in hand		<u>131,829</u>		<u>104,263</u>
		157,243		129,137
<b>Creditors: amounts falling due within one year</b>	18	<u>(4,762)</u>		<u>(2,987)</u>
<b>Net current assets</b>			<u>152,481</u>	<u>126,150</u>
<b>Total assets less current liabilities</b>			<u>154,459</u>	<u>126,739</u>
<b>Net assets</b>			<u>154,459</u>	<u>126,739</u>
<b>Funds of the charity</b>				
Restricted funds			29,263	28,990
Unrestricted funds			<u>125,197</u>	<u>97,749</u>
<b>Total charity funds</b>	20		<u>154,460</u>	<u>126,739</u>

These financial statements were approved by the board of trustees and authorised for issue on 23rd November 2022, and are signed on behalf of the board by:



Mr T Simbi  
Trustee

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements

Year ended 31st December 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Lye, Stourbridge, West Midlands, DY9 8LT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements *(continued)*

### Year ended 31st December 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	25% straight line
Musical Equipment	-	25% straight line
Other Equipment	-	25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Tithes	34,352	–	<b>34,352</b>
Sunday Collection	34,578	–	<b>34,578</b>
Fundraising Donations	10,860	270	<b>11,130</b>
Gift Aid	23,313	–	<b>23,313</b>
Other Donations	105	–	<b>105</b>
	<u>103,208</u>	<u>270</u>	<u><b>103,478</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Tithes	31,279	–	31,279
Sunday Collection	33,218	–	33,218
Fundraising Donations	5,298	120	5,418
Gift Aid	50,389	–	50,389
Other Donations	12,161	–	12,161
	<u>132,345</u>	<u>120</u>	<u>132,465</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Delegate fees	2,519	<b>2,519</b>	5,527	5,527
Fellowship	8,704	<b>8,704</b>	16,340	16,340
	<u>11,223</u>	<u><b>11,223</b></u>	<u>21,867</u>	<u>21,867</u>

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

#### 6. Other trading activities

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Sale of Merchandise	1,284	<b>1,284</b>	1,244	1,244

#### 7. Investment income

	Restricted Funds	<b>Total Funds 2021</b>	Restricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	3	<b>3</b>	28	28

#### 8. Costs of other trading activities

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Cost of Merchandise	4,084	<b>4,084</b>	365	365

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Worship	70,747	<b>70,747</b>	73,785	73,785
Support costs	13,437	<b>13,437</b>	14,789	14,789
	<u>84,184</u>	<u><b>84,184</b></u>	<u>88,574</u>	<u>88,574</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020
	£	£	£	£
Worship	70,747	8,093	<b>78,840</b>	84,749
Governance costs	—	5,344	<b>5,344</b>	3,825
	<u>70,747</u>	<u>13,437</u>	<u><b>84,184</b></u>	<u>88,574</u>

#### 11. Analysis of support costs

	Worship £	<b>Total 2021 £</b>	Total 2020 £
Governance costs	5,344	<b>5,344</b>	3,825
Donations	8,093	<b>8,093</b>	10,964
	<u>13,437</u>	<u><b>13,437</b></u>	<u>14,789</u>

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

**Year ended 31st December 2021**

#### 12. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,249	2,265
Foreign exchange differences	17	123
	<u>1,266</u>	<u>2,388</u>

#### 13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,560	1,560
	<u>1,560</u>	<u>1,560</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	35,482	32,682
Employer contributions to pension plans	690	608
	<u>36,172</u>	<u>33,290</u>

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of pastoral staff	2	2
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 15. Tangible fixed assets

	Computer equipment £	Musical equipment £	Other assets £	Total £
<b>Cost</b>				
At 1st January 2021	1,370	6,058	3,947	11,375
Additions	2,638	—	—	2,638
<b>At 31st December 2021</b>	<u>4,008</u>	<u>6,058</u>	<u>3,947</u>	<u>14,013</u>
<b>Depreciation</b>				
At 1st January 2021	1,353	5,486	3,947	10,786
Charge for the year	677	572	—	1,249
<b>At 31st December 2021</b>	<u>2,030</u>	<u>6,058</u>	<u>3,947</u>	<u>12,035</u>
<b>Carrying amount</b>				
<b>At 31st December 2021</b>	<u>1,978</u>	<u>—</u>	<u>—</u>	<u>1,978</u>
At 31st December 2020	17	572	—	589
	<u>17</u>	<u>572</u>	<u>—</u>	<u>589</u>

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

#### 16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	23,313	23,293
Other debtors	2,101	1,581
	<u>25,414</u>	<u>24,874</u>

#### 17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,620	1,562
Social security and other taxes	2,991	1,291
Pension control	151	134
	<u>4,762</u>	<u>2,987</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £690 (2020: £608).

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1st January 2021 £	Income £	Expenditure £	At 31st December 2021 £
General funds	97,749	115,715	(88,267)	<u>125,197</u>

	At 1st January 2020 £	Income £	Expenditure £	At 31st December 2020 £
General funds	31,232	155,456	(88,939)	<u>97,749</u>

##### Restricted funds

	At 1st January 2021 £	Income £	Expenditure £	At 31st December 2021 £
Building fund	28,990	273	–	<u>29,263</u>

	At 1st January 2020 £	Income £	Expenditure £	At 31st December 2020 £
Building fund	28,842	148	–	<u>28,990</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,978	–	<b>1,978</b>
Current assets	126,362	30,881	<b>157,243</b>
Creditors less than 1 year	(4,762)	–	<b>(4,762)</b>
<b>Net assets</b>	<u>123,578</u>	<u>30,881</u>	<u>154,459</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	589	–	589
Current assets	100,146	28,991	129,137
Creditors less than 1 year	(2,987)	–	(2,987)
<b>Net assets</b>	<u>97,748</u>	<u>28,991</u>	<u>126,739</u>

**Reformed Church Zimbabwe - International**  
**Management Information**  
**Year ended 31st December 2021**

**The following pages do not form part of the financial statements.**

# Reformed Church Zimbabwe - International

## Detailed Statement of Financial Activities

Year ended 31st December 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes	34,352	31,279
Sunday Collection	34,578	33,218
Fundraising Donations	11,130	5,418
Gift Aid	23,313	50,389
Other Donations	105	12,161
	<u>103,478</u>	<u>132,465</u>
<b>Charitable activities</b>		
Delegate fees	2,519	5,527
Fellowship	8,704	16,340
	<u>11,223</u>	<u>21,867</u>
<b>Other trading activities</b>		
Sale of Merchandise	1,284	1,244
<b>Investment income</b>		
Bank interest receivable	3	28
<b>Total income</b>	<u>115,988</u>	<u>155,604</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	35,482	32,682
Pension costs	690	608
Rates and water	610	3,604
Light and heat	14,280	14,280
Other motor/travel costs	-	4,888
Legal and professional fees	4,761	2,052
Telephone	1,544	197
Depreciation	1,249	2,265
Foreign exchange gain/loss	17	123
Sundry expenses	12,183	12,987
Contributions to Affiliate	5,398	1,169
Synod tickets	-	2,442
Conference costs	370	8,077
Pastoral care	7,600	3,200
	<u>84,184</u>	<u>88,574</u>
<b>Total expenditure</b>	<u>88,268</u>	<u>88,939</u>

**Reformed Church Zimbabwe - International****Detailed Statement of Financial Activities** *(continued)*

Year ended 31st December 2021

	2021	2020
	£	£
<b>Net income</b>	<u><u>27,720</u></u>	<u><u>66,665</u></u>

**Reformed Church Zimbabwe - International**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31st December 2021**

	2021	2020
	£	£
<b>Costs of other trading activities</b>		
<b>Cost of Merchandise</b>		
Cost of Merchandise	4,084	365
	<u>4,084</u>	<u>365</u>
<b>Costs of other trading activities</b>	<u>4,084</u>	<u>365</u>
<b>Expenditure on charitable activities</b>		
<b>Worship</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	35,482	32,682
Pension costs	690	608
Branch rent	610	3,604
Pastoral residences	14,280	14,280
Travel and subsistence	-	4,888
Payroll administration costs	666	492
Telephone	1,544	197
Bank Charges	17	123
Sundry expenses	4,090	2,023
Contributions to Affiliate	5,398	1,169
Synod tickets	-	2,442
Conference Costs	370	8,077
Pastoral care	7,600	3,200
	<u>70,747</u>	<u>73,785</u>
<b>Support costs</b>		
Donations	8,093	10,964
<b>Governance costs</b>		
Governance costs - accountancy fees	1,620	1,560
Governance costs - legal and other professional fees	2,475	-
Governance costs - depreciation	1,249	2,265
	<u>5,344</u>	<u>3,825</u>
<b>Expenditure on charitable activities</b>	<u>84,184</u>	<u>88,574</u>

**REFORMED CHURCH INTERNATIONAL - UNITED KINGDOM**

England & Wales - Charity number 1138719

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# Accounts

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CHARITY REGISTRATION NUMBER: 1138719

**Reformed Church Zimbabwe - International**  
**Unaudited Financial Statements**  
**31st December 2020**

**MR A A B GRAINGER FCA OF**

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

# Reformed Church Zimbabwe - International

## Financial Statements

Year ended 31st December 2020

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Trustees' annual report	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 14</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16 to 17</b>
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# Reformed Church Zimbabwe - International

## Trustees' Annual Report

Year ended 31st December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2020.

### Objectives and activities

The charity's aim and objective are to worship God and exemplify and further his teachings for the benefit of the church community and the greater public in accordance with the Reformed Church Zimbabwe International's statement of beliefs.

This is achieved through enabling and encouraging the worship of God through Jesus Christ by the holding of public celebrations of services, prayer meetings and Christian conferences whilst providing opportunities for the mission and Christian Evangelism.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Achievements and performance

Year 2020 has been a great milestone in our history as the church congregation managed to grow significantly and membership has decided that the congregation needs to grow into two congregations in the United Kingdom. Our services continue to be rated highly by our stakeholders and such rating and delivery of key targets is testament to the hard work and dedication of all the church membership and volunteers who have all contributed to the continued success of the church. Ensuring that the church meet all the targets and deliver the best care possible has been a challenge that all our members have admirably undertaken from the beginning.

The membership of the Reformed Church Zimbabwe - International continues to grow steadily. The preaching points have remained intact as members and visitors have stepped up meetings every Sunday at local preaching posts in addition to the well-attended Big Sundays gatherings held monthly. Holy Communion and Baptisms continue to dominate events at our quarterly combined Big Sundays with fellowship groups i.e. Prayer Warriors, Couples, Youth, Men, Women, Singles and Children also organising and running successful events and meetings throughout the year.

In the spirit of continuous improvement, the church has reviewed and refreshed its governance arrangements under the guidance of two Reverends, residing and overseeing the church activities with branches in the Southern Region of England.

Sharper focus on the IT and the website has enabled changes and awareness to ensure we are maximising the benefits of new technology and better use of our existing resources. The church has continued to develop the website hence its invaluable contribution to a steady rise of our Christian membership - [www.rczi.org.uk](http://www.rczi.org.uk).

### Financial review

The results for the year, and the financial position at the end of the year, are shown in the attached financial statements.

### Reserves Policy

The Trustees agreed to hold 3 months of unrestricted funds for operational costs to meet the going concern requirement and restricted funds shall be held in total to purchase or build a church building in future.

# Reformed Church Zimbabwe - International

## Trustees' Annual Report *(continued)*

Year ended 31st December 2020

### Structure, governance and management

Reformed Church Zimbabwe - International was formed in May 2010, constituted under a Trust Deed dated 2nd May 2010 and was granted charitable status on 1st November 2010.

Trustees are appointed by the board of trustees. Additionally there is a management sub-committee that meets on a regular basis to implement policy and organise fund raising activities.

### Reference and administrative details

**Registered charity name** Reformed Church Zimbabwe - International

**Charity registration number** 1138719

**Principal office** High Street  
Lye  
Stourbridge  
Birmingham  
DY9 8LF

### The trustees

Rev G Mutukwa  
Rev S Chizhande  
Dr N Maradza  
Mr M Simbi  
Mrs A Ncube  
Mr N Hwande  
Mr T Chiketa  
Mr T Simbi  
Mrs J Nyamaswe

**Independent examiner** Mr A A B Grainger FCA of  
Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

## Reformed Church Zimbabwe - International

### Trustees' Annual Report *(continued)*

Year ended 31st December 2020

#### Plans for future periods

Central to the church's objective we endeavour to continue building effective relationships and networks with local charity organisations, to establish a successful collective approach in support of the under privileged both locally and internationally. Growth of the church membership in the future months continues to be the church's aim so that many people might receive Jesus Christ and be part of the Charitable Christian community.

Our affiliation to the church in Zimbabwe (Reformed Church in Zimbabwe) continues to strengthen. The church became a member of the Reformed Church International Presbytery of the Reformed Church in Zimbabwe.

In line with our vision, the church membership continues to support fundraising scheme towards raising funds to invest in a Church building of our own. The church will also work to raise its profile in the local communities through participation at local events and helping to raise money for local needs.

The trustees' annual report was approved on 4th May 2021 and signed on behalf of the board of trustees by:

Mr T Simbi  
Trustee

## Reformed Church Zimbabwe - International

### Independent Examiner's Report to the Trustees of Reformed Church Zimbabwe - International

Year ended 31st December 2020

I report to the trustees on my examination of the financial statements of Reformed Church Zimbabwe - International ('the charity') for the year ended 31st December 2020.

#### Responsibilities and basis of report

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

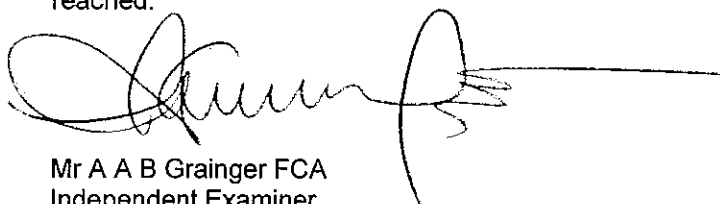
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 A A B Grainger FCA  
Independent Examiner

Griffiths & Pegg Limited Chartered Accountants  
3 Hagley Court South  
Waterfront East  
Level Street  
Brierley Hill  
West Midlands  
DY5 1XE

4th May 2021

# Reformed Church Zimbabwe - International

## Statement of Financial Activities

Year ended 31st December 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	132,345	120	<b>132,465</b>	72,791
Charitable activities	5	21,867	–	<b>21,867</b>	56,578
Other trading activities	6	1,244	–	<b>1,244</b>	3,794
Investment income	7	–	28	<b>28</b>	59
<b>Total Income</b>		<u>155,456</u>	<u>148</u>	<u><b>155,604</b></u>	<u>133,222</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	365	–	<b>365</b>	2,553
Expenditure on charitable activities	9,10	88,574	–	<b>88,574</b>	133,671
<b>Total expenditure</b>		<u>88,939</u>	<u>–</u>	<u><b>88,939</b></u>	<u>136,224</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>66,517</u>	<u>148</u>	<u><b>66,665</b></u>	<u>(3,002)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		31,232	28,842	<b>60,074</b>	63,078
<b>Total funds carried forward</b>		<u>97,749</u>	<u>28,990</u>	<u><b>126,739</b></u>	<u>60,074</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Reformed Church Zimbabwe - International

## Statement of Financial Position

31st December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	16	589	2,854
<b>Current assets</b>			
Debtors	17	24,874	1,376
Cash at bank and in hand		104,263	59,412
		<u>129,137</u>	<u>60,788</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>(2,987)</u>	<u>(3,568)</u>
<b>Net current assets</b>		<b>126,150</b>	<b>57,220</b>
<b>Total assets less current liabilities</b>		<b>126,739</b>	<b>60,074</b>
<b>Net assets</b>		<b>126,739</b>	<b>60,074</b>
<b>Funds of the charity</b>			
Restricted funds		28,990	28,842
Unrestricted funds		97,749	31,232
<b>Total charity funds</b>	20	<b>126,739</b>	<b>60,074</b>

These financial statements were approved by the board of trustees and authorised for issue on 4th May 2021, and are signed on behalf of the board by:

Mr T Simbi  
Trustee

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements

Year ended 31st December 2020

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Lye, Stourbridge, West Midlands, DY9 8LT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	25% straight line
Musical Equipment	-	25% straight line
Other Equipment	-	25% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Tithes	31,279	–	31,279
Sunday Collection	33,218	–	33,218
Fundraising Donations	5,298	120	5,418
Gift Aid	50,389	–	50,389
Other Donations	12,161	–	12,161
	<u>132,345</u>	<u>120</u>	<u>132,465</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Tithes	34,769	–	34,769
Sunday Collection	30,224	–	30,224
Fundraising Donations	7,368	430	7,798
Gift Aid	–	–	–
Other Donations	–	–	–
	<u>72,361</u>	<u>430</u>	<u>72,791</u>

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

#### 5. Charitable activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Delegate fees	5,527	5,527	9,298	9,298
Fellowship	16,340	16,340	43,801	43,801
Youth activities	—	—	3,479	3,479
	<u>21,867</u>	<u>21,867</u>	<u>56,578</u>	<u>56,578</u>

#### 6. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Sale of Merchandise	<u>1,244</u>	<u>1,244</u>	<u>3,794</u>	<u>3,794</u>

#### 7. Investment income

	Restricted Funds	Total Funds 2020	Restricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	<u>28</u>	<u>28</u>	<u>59</u>	<u>59</u>

#### 8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Cost of Merchandise	<u>365</u>	<u>365</u>	<u>2,553</u>	<u>2,553</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Worship	73,785	73,785	125,540	125,540
Support costs	14,789	14,789	8,131	8,131
	<u>88,574</u>	<u>88,574</u>	<u>133,671</u>	<u>133,671</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Worship	73,785	10,964	84,749	128,587
Governance costs	—	3,825	3,825	5,084
	<u>73,785</u>	<u>14,789</u>	<u>88,574</u>	<u>133,671</u>

# Reformed Church Zimbabwe - International

## Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

### 11. Analysis of support costs

	Worship £	Total 2020 £	Total 2019 £
Governance costs	3,825	<b>3,825</b>	5,084
Donations	10,964	<b>10,964</b>	3,049
	<u>14,789</u>	<u><b>14,789</b></u>	<u>8,133</u>

### 12. Net income/(expenditure)

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<b>2,265</b>	2,313
Bank charges	<b>123</b>	72
	<u><b>2,388</b></u>	<u>2,385</u>

### 13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,560</b>	<u>1,500</u>

### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	<b>32,682</b>	32,682
Employer contributions to pension plans	<b>608</b>	563
	<u><b>33,290</b></u>	<u>33,245</u>

The average head count of employees during the year was 2 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of pastoral staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

#### 15. Trustee remuneration and expenses

During the year the charity paid the following remuneration, benefits and expenses to two trustees in their role as Pastors.

	Remuneration	Pension Contributions	Contributions to Accommodation Costs	Reimbursed Travel expenses
	£	£	£	£
Rev G Mutakwa	16,803	318	6,600	738
Rev S Chizande	15,879	290	7,680	1,775
	<u>32,682</u>	<u>608</u>	<u>14,280</u>	<u>2,513</u>

During the previous year the charity paid the following remuneration, benefits and expenses to two trustee in their role as Pastors.

	Remuneration	Pension Contributions	Contributions to Accommodation Costs	Reimbursed travel expenses
	£	£	£	£
Rev G Mutakwa	16,803	294	6,600	2,343
Rev S Chizande	15,879	269	7,680	3,315
	<u>32,682</u>	<u>563</u>	<u>14,280</u>	<u>5,658</u>

One or more trustees has claimed expenses or had their expenses met by the charity.

	2020	2019
	£	£
Travel Expenses	<u>1,188</u>	<u>6,990</u>

The number of trustees reimbursed for expenses was 3 (2019 7).

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2020

#### 16. Tangible fixed assets

	Computer equipment £	Musical equipment £	Other assets £	Total £
<b>Cost</b>				
<b>At 1st January 2020 and 31st December 2020</b>	<u>1,370</u>	<u>6,058</u>	<u>3,947</u>	<u>11,375</u>
<b>Depreciation</b>				
At 1st January 2020	1,010	3,972	3,539	<b>8,521</b>
Charge for the year	<u>343</u>	<u>1,514</u>	<u>408</u>	<u>2,265</u>
<b>At 31st December 2020</b>	<u>1,353</u>	<u>5,486</u>	<u>3,947</u>	<u>10,786</u>
<b>Carrying amount</b>				
<b>At 31st December 2020</b>	<u>17</u>	<u>572</u>	<u>–</u>	<u>589</u>
At 31st December 2019	<u>360</u>	<u>2,086</u>	<u>408</u>	<u>2,854</u>

#### 17. Debtors

	2020 £	2019 £
Prepayments and accrued income	<b>23,293</b>	–
Other debtors	<u>1,581</u>	<u>1,376</u>
	<u><b>24,874</b></u>	<u>1,376</u>

#### 18. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<b>1,562</b>	1,952
Social security and other taxes	<b>1,291</b>	1,481
Pension control	<u>134</u>	<u>135</u>
	<u><b>2,987</b></u>	<u>3,568</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £608 (2019: £563).

## Reformed Church Zimbabwe - International

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2020

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1st January 2020	Income	Expenditure	At 31st December 2020
	£	£	£	£
General funds	31,232	155,456	(88,939)	97,749

	At 1st January 2019	Income	Expenditure	At 31st December 2019
	£	£	£	£
General funds	34,725	132,733	(136,226)	31,232

##### Restricted funds

	At 1st January 2020	Income	Expenditure	At 31st December 2020
	£	£	£	£
Building fund	28,842	148	-	28,990

	At 1st January 2019	Income	Expenditure	At 31st December 2019
	£	£	£	£
Building fund	28,353	489	-	28,842

#### 21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	589	-	589
Current assets	100,146	28,991	129,137
Creditors less than 1 year	(2,987)	-	(2,987)
<b>Net assets</b>	<u>97,748</u>	<u>28,991</u>	<u>126,739</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	2,854	-	2,854
Current assets	31,946	28,842	60,788
Creditors less than 1 year	(3,568)	-	(3,568)
<b>Net assets</b>	<u>31,232</u>	<u>28,842</u>	<u>60,074</u>

**Reformed Church Zimbabwe - International**  
**Management Information**  
**Year ended 31st December 2020**

**The following pages do not form part of the financial statements.**

# Reformed Church Zimbabwe - International

## Detailed Statement of Financial Activities

Year ended 31st December 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes	31,279	34,769
Sunday Collection	33,218	30,224
Fundraising Donations	5,418	7,798
Gift Aid	50,389	-
Other Donations	12,161	-
	<u>132,465</u>	<u>72,791</u>
<b>Charitable activities</b>		
Delegate fees	5,527	9,298
Fellowship	16,340	43,801
Youth activities	-	3,479
	<u>21,867</u>	<u>56,578</u>
<b>Other trading activities</b>		
Sale of Merchandise	1,244	3,794
<b>Investment Income</b>		
Bank interest receivable	28	59
<b>Total Income</b>	<u>155,604</u>	<u>133,222</u>

# Reformed Church Zimbabwe - International

## Detailed Statement of Financial Activities *(continued)*

Year ended 31st December 2020

	2020 £	2019 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	32,682	32,682
Pension costs	608	563
Branch rent	3,604	11,680
Pastoral residences	14,280	14,280
Insurance	-	411
Travel and subsistence	4,888	7,961
Legal and professional fees	2,052	3,119
Telephone	197	324
Other office costs	-	811
Depreciation	2,265	2,313
Bank charges	123	72
Sundry expenses	12,987	5,836
Contributions to Affiliate	1,169	(1,440)
Synod tickets	2,442	1,726
Conference costs	8,077	43,967
Pastoral care	3,200	5,278
Youth Activities	-	4,088
	<u>88,574</u>	<u>133,671</u>
<b>Total expenditure</b>	<u>88,939</u>	<u>136,224</u>
<b>Net Income/(expenditure)</b>	<u>66,665</u>	<u>(3,002)</u>

**Reformed Church Zimbabwe - International**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31st December 2020**

	2020 £	2019 £
<b>Costs of other trading activities</b>		
<b>Cost of Merchandise</b>		
Cost of Merchandise	365	2,553
	<u>365</u>	<u>2,553</u>
<b>Costs of other trading activities</b>	<b>365</b>	<b>2,553</b>
	<u>365</u>	<u>2,553</u>
<b>Expenditure on charitable activities</b>		
<b>Worship</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	32,682	32,682
Pension costs	608	563
Branch rent	3,604	11,680
Pastoral residences	14,280	14,280
Insurance	-	411
Travel and subsistence	4,888	7,961
Payroll administration costs	492	348
Telephone	197	324
Stationery	-	811
Bank Charges	123	72
Sundry expenses	2,023	2,789
Contributions to Affiliate	1,169	(1,440)
Synod tickets	2,442	1,726
Conference Costs	8,077	43,967
Pastoral care	3,200	5,278
Youth Activities	-	4,088
	<u>73,785</u>	<u>125,540</u>
<b>Support costs</b>		
Donations	10,964	3,047
	<u>10,964</u>	<u>3,047</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,560	1,500
Governance costs - costs of trustees' meetings	-	1,271
Governance costs - depreciation	2,265	2,313
	<u>3,825</u>	<u>5,084</u>
	<u>3,825</u>	<u>5,084</u>
<b>Expenditure on charitable activities</b>	<b>88,574</b>	<b>133,671</b>
	<u>88,574</u>	<u>133,671</u>