



**APOSTOLIC FAITH MISSION MILTON KEYNES ASSEMBLY
(EBENEZER FELLOWSHIP AFMIM)**

Financial Statements for the year ended 31 March 2022

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Registered Charity Number: 1142564

Trustees and Professional Advisors

Principal Office:

2 Fadmoor Place
Emmerson Valley
Milton Keynes
MK4 2EU

Trustees:

Mr Manondo Alywin Machipisa
Mr Wellington Gubwe
Mr Emmanuel Mugadza

Bankers:

Barclays Bank PLC
9 Midsummer Blvd
Milton Keynes
MK9 3GB

Independent Examiners:

Bilberry Accountants Limited
Chartered Accountants
Kingsgate, 62 High Street
Redhill
RH1 1SG

Report of the Trustees for the year ended 31 March 2022

The Ebenezer Fellowship AFMIM present their annual report for the year ended 31 March 2022 under the Charities Act 2011, together with the annual accounts for the period and confirm that the latter comply with the requirements of the Charities Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Governing Documents

The Charity was established by a trust deed on the 30th of May 2011.

Governing Bodies

The Trustees are responsible for:

- Appointing members of the administrative committee
- Policies and procedures for induction and training of trustees
- Organisational structure and interrelationships of component organs
- Monitoring the charity's compliance with relevant laws and standards

Organisational Management

The Board of Trustees delegate to any one or more of the Trustees the transaction of any business or performance of any act required to be transacted or performed in the execution of the trust of the Charity and which is within the professional or business competence of such Trustee or Trustees.

The Board of Trustees exercises reasonable supervision over any Trustee or Trustees acting on its behalf under this provision to ensure that all delegated acts and proceedings are duly, fully and promptly reported to them.

Objects, Aims, Objectives and

Activities Charitable Objects

- The advancement of the Christian religion according to the Holy Scriptures as contained in the Confession of Faith set out in the schedule hereto in the United Kingdom, and to such parts of the world, as the Trustees may from time to time determine.
- The relief of sickness and the promotion and preservation of good health by the provision of funds, goods, items or services, and counselling support and prayers in the UK, or other parts of the World, as the Trustees may from time to time determine.
- The furtherance of such other purposes as are exclusively charitable under the laws of England and Wales as the Trustees from time to time determine.

Risk Management

Trustees have the responsibility of measuring, tasking, and taking action to control such risk in accordance with the Charity constitution and policies and procedures. Detailed consideration of risk is delegated to any one or more of the Trustees.

Risks are identified, assessed, and controlled, established throughout the year informally. An informal review of the charity's risk management process is undertaken on an annual basis.

Developments during the year

Church growth There is a steady increase of new members joining the Assembly mainly due immigration factors.

Praise & Worship Team continues to play a pivotal role in worship. The team successfully transitioned back to in-person services during the lockdown period. A few new members joined the team post-pandemic. A few of our members have also participated in the regional and national teams during conferences.

Leadership Engagement As a church, we believe in leadership development which is one of our priorities, and in line with this, we have resumed our in-person leadership meetings. Work is being done to utilise online training via our church website.

Counselling of individuals & families continued throughout the year and this is spearheaded by our resident Pastor. A hybrid approach has been adopted that incorporates house visits and online sessions.

Interfaith Involvement –Ebenezer Fellowship has participated in all local, regional & national religious activities as part of our mission.

Funding-The congregants through Tithing & Love offering and fundraising activities in various departments continue to sustain the church

Trustees continue to improve and ensure that the system of internal control is adequate and cost-effective. Through the risk management process established for the church, the trustees are satisfied that the major risks have been adequately mitigated where necessary.

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

Principal Activities and Key Achievements during the year

Ebenezer Fellowship AFMIM plans and carries out a number of activities throughout the year. These activities are tailored to suit different groups within the congregation and in the wider Milton Keynes community where the church is based.

Sunday Services

There is a 2-hour church service for preaching, worship and prayer every Sunday. These services are conducted at St Paul's Catholic School and are open to everyone - regular attendees and believers alike. For the reporting period, the average Sunday service attendance was 60 adults and 30 children.

Different departments of the church such as the Heart of Worship Team, Media Team, Gracious Sisters, Cross of Faith, GRETs, Men of Grace, Ushering and Security, Hospitality and Decorations Team, Pastoral Team, Church Board (and Deacons) all play important roles in delivering effective and uplifting services. We ended the year with advanced plans to conduct services and meetings both in-person and virtually.

Ladies' Fellowship - Gracious Sisters

Similarly, monthly Gracious Sisters' activities are a key feature of the Assembly program. These activities also include regional and national conferences, all with the collective objective of empowering women with biblical principles for use in their roles in families, the church, and the community. Some of the teachings at Gracious Sisters meetings during the reporting period were on self-care, personal development, Mental health issues, women in business, parenting and prayer, among others in addition to organizing a successful online 3-day conference which was broadcasted live both on Facebook and YouTube.

Men's Fellowship - Men of Grace

The church conducts quarterly meetings for men with the objective of equipping men for their roles in families, the church and society at large. The Ebenezer Fellowship AFMIM Men of Grace group has not managed to take off as we had projected. However, the WhatsApp Men's group has been active discussing current affairs and sharing practical advice on managing challenging times.

Youth Ministry - GREts

The Assembly also bi-weekly meetings for youths and young adults which are meant to enable them to learn about the Gospel and facilitate them to live out their faith whilst contributing positively to their families, the church, and the community. The youths also participate in regional and national events, while also playing crucial roles in community outreach and charity events, as well as helping in the church through activities such as ushering, praise and worship and media. During this reporting period, there has been an increase in the number of young people serving in our corporate gatherings. Following the completion of a 6 months funded community project, there have been follow up meetings and discussions around tickling mental health among young people. Our Youth Ministry continues to play a key role in the furtherance of the gospel and our connection to the community.

Children's Ministry - Cross of Faith

Ebenezer Fellowship AFMIM has a vibrant Children's Ministry for children between the ages of 3 and 12 years. Classes for this ministry are conducted every Sunday by DBS-checked teachers for an hour in different age groups. The children also participate in regional and national activities. In the reporting period, Ebenezer Fellowship AFMIM- Milton Keynes had approximately 30 children in this Ministry. For this reporting period, we have seen our children standing in regional events. In-person sessions have been consistent with increased attendance every Sunday.

Volunteers

The Trustees would like to thank all the volunteers and workers who work tirelessly to make sure our church is run smoothly. We would also like to extend our greatest appreciation to the church departments such as the empowerment and hospitality and Rose of Sharon team, media team, Cross of Faith and GREts, Heart of Worship team, Gracious Sisters, and Men of Grace for their unwavering commitment towards making the church a vibrant community through their giving, participation, and commitment.

Future Plans:

Connect groups — this is a cornerstone of local fellowship development & continues to flourish enhancing spiritual developments among congregants within the local community and we plan on intensifying this aspect in the future taking into consideration the need to embrace online platforms for

Online Meetings - Due to the COVID19 pandemic, the need to do church differently has become more apparent in our quest to reach out to our congregants and to other new members. There is also a need to review our current practices so that we can become as virtual as possible.

Business Arm of the church - We have noted that as a church we need to be self-sustaining and not solely rely on congregants tithes and offerings in funding church activities and projects. Apart from partnering with other government agencies, we also need to register a business arm of the church to boost our finances. There has been slow progress but talks and meetings have commenced with an interim committee being set up.

The Charity plans to continue with the following key operations:

Spiritual Development - The Advancement of Religion through Evangelism, Intercession, Worship, Missions, Discipleship, Training of Lay Witnesses, the establishment of relevant Small Group Ministries, fostering spiritual synergy, the Sacraments and planting new churches, making use of our platforms for transformation of lives.

The Advancement of Education through Bible Study curricula and Specialist Ministries; Ministers Internship, Bible Students supervision, spiritual and emotional support for Bible Students and providing weekly Sunday classes for children aged 13 years and below.

Community engagement through activities like the ‘Give a smile campaign’ and other networking activities within Milton Keynes.

Leadership Development – This is one of our three priorities and we plan to continue to identify and develop talent within the church

Fundraising towards obtaining our own place of worship. We intend to establish a business arm of the charity and establish other ways of generating income so that we increase our cash flow so that the charity is self-sustaining and self-funding.

Systems development and upgrades. We will continue to explore other ways of developing our operating systems so that we become more efficient and effective in the way we do things and compliant to the requirements of the Charities Commission and the law of the land.

Approved by the Trustees on: **28th November 2022**

Independent Examiner's Report

The Management and Board of Trustees of Ebenezer Fellowship AFMIM. who are registered as a charity, appointed me to independently examine their trustees' report, financial reports and the accompanying notes.

Responsibilities of Management and Board of Trustees

- To safeguard the Charity's assets and in particular to ensure that the Financial Reports are free from material misstatements due to fraud.
- To keep adequate financial records and to ensure that the published reports are based on these records.
- To ensure that the published reports are true and fair.
- Consider their charity to qualify for an independent examination in terms of Part 8 and sections 145 and 152 of the Charities Act of 2011.

My Responsibility

To carry out procedures such as analytical reviews, comparing the published reports to the financial records kept by the charity and enquiring from those tasked with the governance of the charity any matters that need clarity.

I also considered the disclosures of material facts in the financial reports and the going concern of the charity.

The nature and extent of my examination did not provide appropriate and adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

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

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



Macjones Hunduza ACA

**For and on Behalf of
Bilberry Accountants Ltd
Chartered Accountants**

25th January 2023

Statement of Financial Activity

For the year ended 31 March 2022

		31 March 2022	31 March 2021
	Note	£	£
Incoming Resources			
Voluntary Income	2	28,081	22,875
Activities for generating funds		-	-
Other Income	3	5,616	23,026
Total Income Resources		33,697	45,901
Charitable Expenditure			
Ministry Costs	4	25,897	19,721
Governance Costs	5	840	840
Church Running		24,157	12,075
Total Resources Expended		50,894	32,636
Net movement in Funds		-17,197	13,265
Prior Year Adjustment		-	15,319
Fund balance brought forward		58,587	30,003
Fund balance carried forward		41,390	58,587

Statement of Financial Position
As at 31 March 2022

		31 March 2022	31 March 2021
	Note	£	£
Fixed Assets			
Tangible assets	6	10,305	8,365
Current Assets			
Cash at bank and in hand	7	26,309	40,840
Trade and other debtors	8	5,616	10,222
		31,925	51,062
Liabilities			
Creditors amounts falling within one year			
Trade and other creditors	9	840	840
Net current Assets		31,085	50,222
NET ASSETS		41,390	58,587
CHARITY FUNDS		41,390	58,587

The financial statements of Ebenezer Fellowship Apostolic Faith Mission International Ministries, charity number 1142564 were approved by the Trustees on 25th January 2023.

Approved on behalf by:

Mr Alywin Machipisa
Trustee

Mr Wellington Gubwe
Trustee

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting Policy

a) Basis of preparation

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

b) Fund accounting

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

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

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

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied.

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

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

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

e) Donated Goods and volunteer and other donated services.

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

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

The charity has not received any goods for use by the charity itself. The value of services provided by

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

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

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

Fixture and fittings	4 years
Equipment	4 years
Computers	3- 4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities.

Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

2. Voluntary Income

	2022	2021
	£	£
Restricted donations	-	-
Tithe	20,405	17,680
Love offering	7,676	5,195
	28,081	22,875

3. Other Income

	2022	2021
	£	£
Gift Aid accrual & Other income	5,616	23,026
	5,616	23,026

4. Ministry Costs

	2022 £	2021 £
Employee costs	25,897	19,721
	25,897	19,721

5. Governance Costs

	2022 £	2021 £
Accountancy & independent examination fees	840	840
	840	840

6. Property Plant and Equipment

	Property, Plant & Equipment £	Computers £	Musical Instruments £	Total £
Cost				
At 1 April 2021	7,531	756	6,610	14,897
Additions		541	6,061 (460)	6,069 (460)
At March 2022	7,531	1,304	12,211	21,046
Depreciation				
At 1 April 2021	2,361	387	3,784	6,532
Charge during the period	1,506	261	2,442	4,209
At March 2022	3,867	648	6,226	10,741
Net Book Value				
At 31 March 2021	5,170	369	2,826	8,365
At 31 March 2022	5,170	656	5,985	10,305

7. Cash and cash equivalent

	2022 £	2021 £
Cash at bank	26,309	40,840
	26,309	40,840

8. Trade and other debtors

	2022	2021
	£	£
Gift Aid accrual	<u>5,616</u>	<u>10,222</u>
	<u>5,616</u>	<u>10,222</u>

9. Trade and other creditors

	2021	2021
	£	£
Accountancy & independent examination fees	<u>840</u>	<u>840</u>
	<u>840</u>	<u>840</u>

10. Capital commitment

There was no capital commitment in 2022 (2021: Nil)