



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

Financial Statements for the year ended 31 March 2023

Contents	Page
Trustees and professional advisors	2
Trustees Report	3- 6
Independent Examiner Report	7
Statement of Financial Activity	8
Statement of Financial Position	9
Notes to the Financial Statements	10- 13

Registered Charity Number: 1142564

Trustees and Professional Advisors

Principal Office:

2 Fadmoor Place
Emmerson Valley
Milton Keynes
MK4 2EU

Trustees:

Mr 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 2023

The Ebenezer Fellowship AFMIM Trustees present their annual report for the year ended 31 March 2023 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 17th 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 - We saw the same steady increase of new members joining the Assembly mainly due immigration factors. We have had other local people joining our fellowship during the reporting period.

Praise & Worship - The Team has played a core part in our services. They have successfully managed to make new members feel at home as they are one of the first points of contact. There has been a steady participation of our members at regional and national conferences. We have a noticeable number of members joining the team.

Media - Our media team which comprises mainly of our young people, has been consistent in delivering Sunday online livestreams. We had more young people join the team during the reporting period.

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

Counselling of individuals & families continued throughout the year and this is spearheaded by our resident Pastor. Due to the relocation of our pastor, we adopted a hybrid approach to counseling. This approach is yielding better results as part of our post COVID-19 restructuring. Face-to-face counselling is mainly done on Sundays afternoon and during the week as and when a need arises.

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. The establishment of a business committee promises to explore other streams of income

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 an average, 2 and half hour church service. This entails prayer, praise & worship (musical session), preaching, announcements and fellowship 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 75 adults and 40 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 successfully implemented our plans to conduct services and meetings both in-person and virtually. All our Sunday services are live streamed on YouTube and Facebook.

Ladies' Fellowship - Gracious Sisters

Similarly, monthly Gracious Sisters' activities are a key feature of the Assembly programme. 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. This year they led a well attended one day workshop called ARISE!, whose goal was to give women a safe environment to be vulnerable and support one another. They plan to continue this

on an annual basis.

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. Work is still underway to establish this group as one of the mainstays of the assembly. The WhatsApp group has continued to be the most active platform, we see men discussing current affairs and sharing practical advice on managing challenging times.

Youth Ministry - GREts

The Assembly has continued bi-weekly meetings for youths and young adults which are meant to enable them to learn about the Gospel and also 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 out 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. Our Youth Ministry continues to play a key role in the furtherance of the gospel and our connection to the community. They are a core part of our church operations.

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 has had a huge increase in children due to migration and members who have relocated to the area. Plans to recruit reinforcements are underway to maintain the quality of learning. For this reporting period, we have seen our children standing in Regional and national 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:

Discipleship — this is a cornerstone of our local fellowship development & continues to flourish enhancing spiritual developments among congregants. Discipleship program is run fortnightly and is mostly led by the resident pastor. This has seen a lot of success.

Online Meetings - This is now an effective platform for many of our meetings as a church and for the various groups.

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. The team is now running and is looking to start work on all the major objectives we have set.

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 compliant to the requirements of the Charities Commission and the law of the land. We are in the planning stages of implementing a Church Suite App that will better our church management and administration.

Approved by the Trustees on: **26th January 2024**

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**

29th January 2024

Statement of Financial Activity
For the year ended 31 March 2023

		31-Mar 2023	31-Mar 2022
	Note	£	£
Incoming Resources			
Voluntary Income	2	47,587	28,081
Other Income	3	13,037	5,616
Total Income Resources		60,624	33,697
 Charitable Expenditure			
Ministry costs	4	27,393	25,897
Church Governance	5	840	840
Church Running		37,448	24,157
Total Resources Expended		65,681	50,894
Net movement in Funds		(5,057)	(17,197)
 Prior Year Adjustment		13,570	0
Fund balance brought forward		41,390	58,587
Fund balance carried forward		49,903	41,390

Statement of Financial Position
As at 31 March 2023

	Note	31-Mar 2023 £	31-Mar 2022 £
Fixed Assets			
Tangible assets	6	8,445	10,305
Current Assets			
Cash at bank and in hand	7	27,165	26,309
Trade and other debtors	8	15,133	5,616
		42,298	31,925
Current Liabilities			
Creditors amounts falling due within one year			
Trade and other creditors	9	(840)	(840)
Net current Assets		41,458	31,085
NET ASSETS		49,903	41,390
CHARITY FUNDS		49,903	41,390

The financial statements of Ebenezer Fellowship Apostolic Faith Mission International Ministries, charity number 1142564 were approved by the Trustees on 29th January 2024.

Approved on behalf by:

Mr Alywin Machipisa
Trustee

Mr Wellington Gubwe
Trustee

Notes to the Financial Statements for the year ended 31 March 2023

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 are 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:

Computer & IT	5 years
Equipment	5 years
Motor vehicles	5 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

	2023	2022
	£	£
Tithes	18,327	20,405
Love offering	29,260	7,676
	47,587	28,081

3. Other Income

	2023	2022
	£	£
Gift Aid accrual	9,517	5,616
Other income	3,520	0
	13,037	5,616

4. Ministry costs

	2023	2022
	£	£
Employee costs	27,393	25,897
	27,393	25,897

5. Church governance

	2023	2022
	£	£
Accountancy and independent examination fees	840	840
	840	840

6. Property Plant and Equipment

	Property & Equipment	Computers	Musical Instruments	Total
	£	£	£	£
Cost				
At 1 April 2022	7,531	1,304	12,211	21,046
Additions	-	-	2,937	2,937
Disposals				
At 31 March 2023	7,531	1,304	15,148	23,983
Depreciation				
At 1 April 2022	3,867	648	6,226	10,741
Charge during the period	1,506	261	3,030	4,797
Disposals				
At 31 March 2023	5,373	909	9,256	15,538
Net Book Value				
At 31 March 2022	3,664	656	5,985	10,305
At 31 March 2023	2,158	395	5,892	8,445

7. Cash and cash equivalent

	2023	2022
	£	£
Cash at bank and in hand	27,165	26,309
	27,165	26,309

Restricted fund balance included in the cash at bank is £0 (2022- £0)

8. Trade and other debtors

	2023	2022
	£	£
Gift Aid accrual	15,133	5,616
	15,133	5,616

9. Trade and other creditors

	2023	2022
	£	£
Accountancy and independent examination fees	840	840
	840	840

10. Capital commitments

There was no capital commitment in 2023(2022: *Nil*)