



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

Financial Statements for the year ended 31 March 2024

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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 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 2024

The Ebenezer Fellowship AFMIM Trustees present their annual report for the year ended 31 March 2024 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 have continued to see the same steady increase in new members joining the Assembly largely due to migration. Other members have joined through local migration.

Praise & Worship - The team has now fully established and integrated all new members. They are continuing to pursue training and development, particularly with our young musicians. Some of our members are also

participating in our regional and national activities.

Media - This group has grown and maintained the quality of their work. Now they are expanding to training other members of the church to participate in media. Through this Media programme, many of our young people are gaining valuable skills in IT, leadership, timekeeping, and working with different people. These are transferable skills that are helping them outside of the church environment. Our media team does offer its services at our two regional conferences held annually.

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.

Counselling - This has continued throughout the year and is spearheaded by our resident Pastor. Face-to-face counselling is mainly done on Sunday afternoons and during the week as and when a need arises.

Interfaith Involvement – Ebenezer Fellowship continues to collaborate through the year with all local, regional & national groups. We have been encouraging more family-oriented programmes to support our community. We have a significant number of our members who run community based organisations of which the church indirectly play a role in those gatherings through voluntary human resource.

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. The business committee is still work in progress.

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, two- 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 101 adults and 40 children 155 views online.

Different departments of the church such as the Praise and Worship Team, Media Team, Ladies Group, Children's Ministry, Youth, Men's group, Ushering & Security, Hospitality and Decorations Team, Catering team, Pastoral Team, Church Board (Elders and Deacons) all play important roles in delivering effective and uplifting services. We have fully integrated a digital arm of the church which supports our Online members.

Ladies' Fellowship

Ladies continue to meet regularly conducting different programmes throughout the year. Some of the teachings at their meetings during the reporting period were on self care, personal development, Mental health issues, women in business, parenting and prayer. Their annual 2 day workshop called ARISE was once again was a success. The primary goal is to give women a safe environment to be vulnerable and support one another. They plan to continue this on an annual basis.

Mens' Fellowship

The church conducts quarterly meetings for men to equip them for their roles in families, the church, and in society at large. The group has put particular focus on running programmes on fitness and well being which was very well received and attended. Initiatives to also help newcomers settle in the area has been very encouraging, this

includes helping them move into their properties, showing them around town and speaking to them on a regular basis to create a comfortable environment for them. Men have also been running programmes to get closer and mentor young people.

Youth Ministry

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. Young people continue to be an integral part of our Church operations with more freedom to lead in core areas.

Children's Ministry

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. With the increase of children we saw last year, classes have now expanded to allow age appropriate classes, and ideal ratios of teachers per class to operate. More DBS checked volunteers have come forward to help with our teacher to child ratio.

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 all church departments who have year on year continued to exceed expectations.

Future Plans:

The church is looking for its own place of worship. This way it becomes free and flexible enough to run more programmes for the church and the community in particular.

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.

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

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. A business committee has been established with a goal to establish a business arm of the charity so as to increase other ways of generating income. This initiative will help the charity be self-sustaining and self-funding.

Systems developments 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 have recently enrolled a Church Suite App with a goal to launch it in the coming financial year.

Approved by the Trustees on: 14th June 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 for the year ended 31st March 2024.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Macjones Hunduza ACA

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

14th June 2024

Statement of Financial Activity
For the year ended 31 March 2024

		31-Mar 2024	31-Mar 2023
	Note	£	£
Incoming Resources			
Voluntary Income	2	52,713	51,078
Other Income	3	12,324	9,546
Total Income Resources		65,037	60,624
Charitable Expenditure			
Ministry costs	4	29,042	27,393
Church Governance	5	840	840
Church Running		41,095	37,448
Total Resources Expended		70,977	65,681
Net movement in Funds		(5,940)	(5,057)
Prior Year Adjustment		0	13,570
Fund balance brought forward		49,903	41,390
Fund balance carried forward		43,963	49,903

Statement of Financial Position
As at 31 March 2024

		31-Mar 2024 £	31-Mar 2023 £
	Note		
Fixed Assets			
Tangible assets	6	3,933	8,445
Current Assets			
Cash at bank and in hand	7	19,712	27,165
Trade and other debtors	8	21,158	15,133
		40,870	42,298
Current Liabilities			
Creditors amounts falling due within one year			
Trade and other creditors	9	(840)	(840)
Net current Assets		40,030	41,458
NET ASSETS		43,963	49,903
CHARITY FUNDS		43,963	49,903

The financial statements of Ebenezer Fellowship Apostolic Faith Mission International Ministries, charity number 1142564 were approved by the Trustees on 14th June 2024.

Approved on behalf by:

Mr Alywin Machipisa
Trustee

Mr Wellington Gubwe
Trustee

Notes to the Financial Statements for the year ended 31 March 2024

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

	2024	2023
	£	£
Tithes	24,236	21,818
Love offering	28,477	29,260
	52,713	51,078

3. Other Income

	2024	2023
	£	£
Gift Aid accrual	12,146	9,517
Other income	178	29
	12,324	9,546

4. Ministry costs

	2024	2023
	£	£
Employee costs	29,042	27,393
	29,042	27,393

5. Church governance

	2024	2023
	£	£
Accountancy and independent examination fees	840	840
	840	840

6. Property Plant and Equipment

	Property & Equipment	Computers	Musical Instruments	Total
	£	£	£	£
Cost				
At 1 April 2023	7,531	1,304	15,148	23,983
Additions	-	-	356	356
Disposals				
At 31 March 2024	7,531	1,304	15,504	24,339
Depreciation				
At 1 April 2023	5,373	909	9,256	15,538
Charge during the period	1,506	261	3,101	4,868
Disposals				
At 31 March 2024	6,879	1,170	12,357	20,406
Net Book Value				
At 31 March 2023	2,158	395	5,892	8,445
At 31 March 2024	652	134	3,147	3,933

7. Cash and cash equivalent

	2024	2023
	£	£
Cash at bank and in hand	19,712	27,165
	19,712	27,165

Restricted fund balance included in the cash at bank is £0 (2023- £0)

8. Trade and other debtors

	2024	2023
	£	£
Gift Aid accrual	12,146	15,133
Other debtors	9,012	-
	21,158	15,133

9. Trade and other creditors

	2024	2023
	£	£
Accountancy and independent examination fees	840	840
	840	840

10. Capital commitments

There was no capital commitment in 2024 (2023: *Nil*)