

Africa's Mustard Seed
Unaudited Financial Statements
31 March 2023



Africa’s Mustard Seed

31 March 2023

Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9

Africa's Mustard Seed

Trustees' Annual Report

Year ended 31 March 2023

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Africa's Mustard Seed
Charity registration number	1142890
Principal office	8 Whitegale Close Herts SG4 9LP

The trustees

Nevine Tadros

Sonia Ratib

Independent examiner

Danielle Renwick

Africa's Mustard Seed

Trustees' Annual Report (continued)

Year ended 31 March 2023

Objectives and activities

a. Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit as explained below.

The principal object of the Charity is to assist in the alleviation of poverty in the communities in Africa it serves. This is addressed through investing in the medium to long term development (such as the provision of funding for academic and vocational training) as well aiding as regards some more immediate needs (such as hunger and homelessness)

b. Activities for Achieving Objectives

Income is primarily derived from long-standing donors who have supported the charities' activities since its inception.

Africa's Mustard Seed

Trustees' Annual Report (continued)

Year ended 31 March 2023

Review of Activities

During the year the Charity continued its efforts, primarily in the area of supporting children and young people to obtain an education, with 35 students receiving assistance in the year of whom eleven graduated. To take their place there were 15 new enrolments within the programme.

While assistance with school fees remains the main area of support provided to beneficiaries, Africa's Mustard Seed, in line with its objectives also offers help with basic needs to students and guardians, where this is deemed essential to the wellbeing and development of the beneficiaries.

Africa's Mustard Seed

Trustees' Annual Report (continued)
Year ended 31 March 2023

MEET TWO OF THE STUDENTS

Michelle Wambui

Michelle with her mother. There have been positive developments in Michelle's health, demonstrating signs of improvement in her condition.

Mediatrix Tembesi

Mediatrix successfully completed her course in Fashion Design through the TYVET program. She has since embarked on a career path in the field, utilising her skills and knowledge to generate income and contribute to her livelihood.



Africa's Mustard Seed

Trustees' Annual Report (continued)

Year ended 31 March 2023

Financial review

a. Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Financial Performance

Income in the year totalled £26,216 and the Charity has unrestricted reserves at year end to the value of £1,475.

c. Organisational Structure and Decision Making

The Trustees do not receive any remuneration for their work. The Charity has no office premises. The Trustees have considered the risks that the Charity may be running, including those arising from future inability to meet commitments they have made or from misappropriation. They consider the risks to be minimal.

The trustees' annual report was approved on behalf of the board of trustees by:

Nevine Tadros
Trustee

Africa's Mustard Seed

I report to the trustees on my examination of the financial statements of Africa's Mustard Seed ('the charity') for the year ended 31 March 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:

- ¹accounting 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.

Independent Examiner


Danielle Renwick
30.01.2024

Africa's Mustard Seed

Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Donations	26,216	15,000
Expenditure on charitable activities	<u>(25,041)</u>	<u>(19,138)</u>
Net surplus/ (deficit) for the year	1,175	(4,138)
Reserves brought forward	<u>300</u>	<u>4,437</u>
Reserves carried forward	<u><u>1,475</u></u>	<u><u>300</u></u>

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

Africa's Mustard Seed

Balance Sheet

Year ended 31 March 2023

	2023	2022
	£	£
Current Assets		
Cash at bank and at hand	<u>1,475</u>	<u>300</u>
Net assets	<u><u>1,475</u></u>	<u><u>300</u></u>

The notes on page 8 form part of these financial statements.

Africa's Mustard Seed

Notes to the Financial Accounts

Year ended 31 March 2023

1. General information

Africa's Mustard Seed is a charity registered in England and Wales and is unincorporated.

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 a cash basis with income being recorded when received and expenses recorded when paid.

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

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

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