

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
APOSTOLIC FAITH MISSION INTERNATIONAL MINISTRIES (UK) LEEDS ASSEMBLY

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

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**for the Year Ended 31 March 2023**

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**Report of the Trustees  
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**PUBLIC BENEFIT**

The trustees have considered the Charity Commission's guidance on public benefit including the guidance 'public benefit: running a charity (PB2)'.

**FINANCIAL REVIEW**

**Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue and it maintains a sufficient level of reserves to support its ongoing work.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Charity law requires the trustees to prepare in respect of each financial year of the charity a statement of accounts complying with such requirements as to its form and contents as may be prescribed by regulations made by the secretary of state. In preparing those financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1142909

**Principal address**  
16 Goodwood Road  
Pontefract, WF8 2GA

**Trustees**  
C Mtasa (appointed January 2024)  
T Nganda (appointed July 2024)  
K Ndou (appointed July 2024)  
T Manyewe  
F Guveya  
K Mandudzo

Approved by order of the board of trustees on 10/11/2025 and signed on its behalf by:

CHIEDZA MTASA

Chiedza Trustee

**Independent Examiner's Report to the Trustees of**  
**AFM IM (UK) LEEDS ASSEMBLY**

**Independent examiner's report to the trustees of AFM IM (UK) LEEDS ASSEMBLY**

I report to the charity trustees on my examination of the accounts of APOSTOLIC FAITH MISSION INTERNATIONAL MINISTRIES (UK) LEEDS ASSEMBLY (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 accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

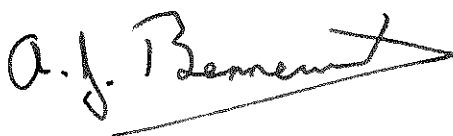
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

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18 Farnham Road  
Guildford  
Surrey  
GU1 4XA



Date: 10 November 2025

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,381	-	9,381	9,106
Investment income	2	-	71	71	123
<b>Total</b>		<u>9,381</u>	<u>71</u>	<u>9,452</u>	<u>9,229</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		15,796	-	15,796	16,403
Governance		-	-	-	820
<b>Total</b>		<u>15,796</u>	<u>-</u>	<u>15,796</u>	<u>17,223</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,415)	71	(6,344)	(7,994)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,150	58,800	68,950	76,944
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>3,735</u>	<u>58,871</u>	<u>62,606</u>	<u>68,950</u>

The notes form part of these financial statements

**AFM IM (UK) LEEDS ASSEMBLY**

**Balance Sheet**  
**31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	2,911	-	2,911	3,661
<b>CURRENT ASSETS</b>					
Cash at bank		3,224	58,871	62,095	66,489
<b>CREDITORS</b>					
Amounts falling due within one year	6	(2,400)	-	(2,400)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>824</u>	<u>58,871</u>	<u>59,695</u>	<u>65,289</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,735</u>	<u>58,871</u>	<u>62,606</u>	<u>68,950</u>
<b>NET ASSETS</b>		<u>3,735</u>	<u>58,871</u>	<u>62,606</u>	<u>68,950</u>
<b>FUNDS</b>	7				
Unrestricted funds				3,735	10,150
Restricted funds				<u>58,871</u>	<u>58,800</u>
<b>TOTAL FUNDS</b>				<u>62,606</u>	<u>68,950</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/11/2025 and were signed on its behalf by: CHIEDZA MTASA

CHIEDZA MTASA

Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% Reducing balance

Fixtures and fittings - 20% Reducing balance

Plant and machinery - 20% Reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**2. INVESTMENT INCOME**

	31.3.23	31.3.22
Deposit account interest	£	£
	<u>71</u>	<u>123</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,106	-	9,106
Investment income	-	<u>123</u>	<u>123</u>
<b>Total</b>	<u>9,106</u>	<u>123</u>	<u>9,229</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Charitable activities	16,403	-	16,403
Governance	<u>820</u>	<u>-</u>	<u>820</u>
<b>Total</b>	<u>17,223</u>	<u>-</u>	<u>17,223</u>
<b>NET INCOME/(EXPENDITURE)</b>	(8,117)	123	(7,994)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	18,267	58,677	76,944
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,150</u>	<u>58,800</u>	<u>68,950</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>6,204</u>	<u>9,120</u>	<u>2,766</u>	<u>18,090</u>
<b>DEPRECIATION</b>				
At 1 April 2022	4,435	7,588	2,406	14,429
Charge for year	<u>354</u>	<u>306</u>	<u>90</u>	<u>750</u>
At 31 March 2023	<u>4,789</u>	<u>7,894</u>	<u>2,496</u>	<u>15,179</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>1,415</u>	<u>1,226</u>	<u>270</u>	<u>2,911</u>
At 31 March 2022	<u>1,769</u>	<u>1,532</u>	<u>360</u>	<u>3,661</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	31.3.23 £ <u>2,400</u>	31.3.22 £ <u>1,200</u>
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**7. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	10,150	(6,415)	3,735
<b>Restricted funds</b>			
Building Fund	58,800	71	58,871
<b>TOTAL FUNDS</b>	<u>68,950</u>	<u>(6,344)</u>	<u>62,606</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,381	(15,796)	(6,415)
<b>Restricted funds</b>			
Building Fund	71	-	71
<b>TOTAL FUNDS</b>	<u>9,452</u>	<u>(15,796)</u>	<u>(6,344)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	18,267	(8,117)	10,150
<b>Restricted funds</b>			
Building Fund	58,677	123	58,800
<b>TOTAL FUNDS</b>	<u>76,944</u>	<u>(7,994)</u>	<u>68,950</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,106	(17,223)	(8,117)
<b>Restricted funds</b>			
Building Fund	123	-	123
<b>TOTAL FUNDS</b>	<u>9,229</u>	<u>(17,223)</u>	<u>(7,994)</u>

The building fund is established to maintain the church building

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	9,381	9,106
Investment income		
Deposit account interest	71	123
<b>Total incoming resources</b>	<b>9,452</b>	<b>9,229</b>
<b>EXPENDITURE</b>		
Charitable activities		
Direct charitable activity		
Donations outwards	-	515
Travel costs	-	400
Retreat fees	541	388
Wages	-	1,137
Employers pension	-	6,140
Storage	-	112
IT & software	4,842	3,756
Social security and Tax	-	144
Waste	-	586
Hall hire	-	350
Depreciation on assets	5,230	1,930
Sundry expenses	750	945
Postage, printing & stationery	244	-
Honorariums/gifts	79	-
Conferences/seminars	699	-
	<u>1,531</u>	<u>-</u>
<b>Support costs</b>	<b>13,916</b>	<b>16,403</b>
<b>Governance costs</b>		
Accountancy and independent examiner's fee	1,880	820
<b>Total resources expended</b>	<b>15,796</b>	<b>17,223</b>
<b>Net expenditure</b>	<b><u>(6,344)</u></b>	<b><u>(7,994)</u></b>

This page does not form part of the statutory financial statements