



**APOSTOLIC FAITH MISSION SOUTHEND  
(AGAPE CHRISTIAN CENTRE)**

**Financial Statements for the year ended 31 March 2022**

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**Registered Charity Number: 1144529**

**Trustees and Professional Advisors**

**Principal Office:**

925 London Road  
Leigh On Sea  
SS9 3LQ  
Essex

**Trustees:**

Hloniphani Dube  
Simbisai Makumbe  
Simukai Dube

**Bankers:**

Barclays Bank  
127 High St,  
Southend-on-Sea  
Essex, SS1 1LH

**Independent Examiners:**

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

## **The Trustees present their annual report for the year [period] ended 31 March 2022**

The Trustees present annual report for the year [period] ended 31 March 2022 under the Charities Act 2011, together with the annual accounts for the year 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**

A Trust Deed established the Charity on 3 November 2011

#### **Governing bodies**

The Trustees are responsible for:

- Appointing the members of the administrative committee
- Policies and Procedures for induction and training of Trustees
- Organisational structure
- Relationships with the parties

#### **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 exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and ensure that all their acts and proceedings are 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 charities risk management process is undertaken on an annual basis.

Trustees continue to improve and ensure that the system of internal controls 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.

The trustees however take comfort in managing financial resources so that the Charity maintained a Reserve Policy throughout the year protecting the Charity against hard times.

### **Principal activities during the year**

Apart from regular Bible Study, Prayer Meetings and Sunday service Programmes, the Charity runs Annual Prayer Retreats, Leadership Seminars, Conferences and Pastoral Care for the needy. As of March 2020, services were conducted Zoom virtual platform due to Covid 19 and all other activities remain suspended.

### **Volunteers**

Individual members from the church and within the community helped the Charity activities during the year, and the Trustees would like to take this opportunity to express heartfelt thanks for the invaluable support, donations or any contributions made to the Charity.

### **Developments during the year**

- \* Church growth- Numbers continue to fluctuate due various reasons ie post covid and people moving on
- \* Praise & Worship Team has faced its, challenges throughout the year & but continued to minister through praise & worship.
- \* Leadership Training – for members who hold a leadership role within the church no activity recorded.
- \* Baptism-No activity took place this period.
- \* Counseling of individuals & families continued throughout the year via different arrangements.
- \* Interfaith Involvement –participating in local, regional & national religious activities as part of our mission, continued to be conducted both virtual platform and physical
- \* Refurbishment of the Church building: Carried out part repairs and closing leakages on the church roof.
- \* Drainage waste pipes continued to cause problems of blockages, resulting numerous call outs for plumbing repairs.
- \* Pastoral Growth – No probation completed this year. No incident of pastors attending care retreats or pastoral development.
- \* Funding- Through the congregant's Tithing & Love offering mainly did fundraising.
- \* In addition to fundraising by congregants there is continued effort to search for ideas and funding sources to enhance income revenue streams, especially on the backdrop of current challenges.
- \* Church Hall Hire continue to raise income through local church, non-church organisations, training & private functions at nominal fees.
- \* Welfare Department: Post covid little activity witnessed this include also charitable work.

### **Future Plans:**

- \* External envelope of the building has weathered, and our future objectives is to gather resources to make good of the external parts that include windows, repair roof /guttering, & main entrance doors to the Church are earmarked for a facelift.
- \* Drainage call-out repairs were far too many there is need to carry out proper investigation of the problem, with availability of resources, it is the church's desire to undertake and complete such works.
- \* Sunday school floor, staircase, FF landing & part external replastering: tender inquiries have gone out for a competitive supplier to renew and repair inline with compliance requirements and cost.
- \* The Charity plans to continue with the following key operations:  
The Advancement of Religion through Evangelism, Intercession, Missions, Discipleship, Training of Lay Witnesses, establishment of relevant Small Group Ministries, fostering spiritual synergy, the Sacraments and planting new churches.
- \* The Advancement of Education through Bible Study curricula and Specialist Ministries; Ministers Internship, Bible Students supervision, spiritual and financial support for Bible Students and providing weekly Sunday classes for children aged 13 years and below. Midweek services such as Bible study and various prayer sessions have continued to be conducted on ZOOM.
- \* The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage.
- \* There is genuine call to review the timing of AGM, Strategic meeting with all church various groups and creation of church family days to break bread inline with church calendar.

Approved by the Trustees on **25<sup>th</sup> January 2023**

## **Independent Examiner's Report**

The Management and Board of Trustees of Apostolic Faith Mission London Miracle Centre 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**

**25<sup>th</sup> January 2023**

# Statement of Financial Activity

For the year ended 31 March 2022

		<b>31 March 2022</b>	31 March 2021
	Note	£	£
<b>Incoming Resources</b>			
Voluntary Income	2	<b>40,490</b>	22,259
Activities for generating funds		<b>12,320</b>	64
Other Income	3	<b>5,160</b>	16,373
<b>Total Income Resources</b>		<b>57,970</b>	38,696
 <b>Charitable Expenditure</b>			
Ministry Costs	4	<b>14,010</b>	8,459
Church Governance		<b>840</b>	840
Support Costs		<b>346</b>	3,313
Church Running		<b>19,727</b>	31,021
Community Building			401
<b>Total Resources Expended</b>		<b>34,923</b>	44,034
<b>Net movement in Funds</b>		<b>23,047</b>	(5,338)
 <b>Fund balance brought forward</b>		<b>175,236</b>	180,574
<b>Fund balance carried forward</b>		<b>198,283</b>	175,236

**Statement of Position**  
**As at 31 March 2022**

		<b>31 March 2022</b>	31 March 2021
	Note	£	£
<b>Fixed Assets</b>			
<b>Tangible assets</b>	5	<b>426,595</b>	426,595
<b>Current Assets</b>			
Cash at bank and in hand	6	<b>5,215</b>	1,975
Trade and other debtors	7	<b>5,160</b>	4,360
		<b>10,375</b>	6,335
<b>Liabilities</b>			
<b>Creditors amounts falling due more than one year</b>			
Finance leases obligations	8	<b>237,847</b>	256,854
<b>Creditors amounts falling within one year</b>			
Other creditors		<b>840</b>	840
<b>Total Liabilities</b>		<b>238,687</b>	257,694
<b>Net current Assets</b>		<b>(228,312)</b>	(251,359)
<b>NET ASSETS</b>		<b>198,283</b>	175,236
<b>CHARITY FUNDS</b>		<b>198,283</b>	175,236

The financial statements of Apostolic Faith Mission Agape Christian Centre, charity number 1144529 were approved and authorized for issue by the Board of Trustees on **25<sup>th</sup> January 2023**.

**Hloniphani Dube**  
Trustee

**Mr Elphigio Kahari**  
Treasurer

## **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	5 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
	£	£
Tithe	25,912	18,260
Love offering	14,578	3,999
	<u>40,490</u>	<u>22,259</u>

### **3. Other Income**

	2022	2021
	£	£
Gift Aid and accrued income	<u>5,160</u>	<u>16,373</u>
	<u>5,160</u>	<u>16,373</u>

### **4. Ministry Costs**

	2022	2021
	£	£
Salary and wages	14,010	8,459
Other taxes and social security	-	-
	<u>14,010</u>	<u>8,459</u>

## 5. Property Plant and Equipment

	Plant and Equipment £
<b>Cost</b>	
At 1 April 2020	426,595
Additions	-
<b>At March 2021</b>	<b>426,595</b>
<b>Depreciation</b>	
At 1 April 2020	-
Charge during the period	-
<b>At March 2021</b>	<b>-</b>
<b>Net Book Value</b>	
At 31 March 2020	-
<b>At 31 March 2021</b>	<b>426,595</b>

## 6. Cash and cash equivalent

	2022 £	2021 £
Cash at bank	5,215	1,975
	<b>5,215</b>	<b>1,975</b>

## 7. Trade and other debtors

	2022 £	2021 £
Gift Aid accrual	5,160	16,373
	<b>5,160</b>	<b>16,373</b>

## 8. Long term creditors

	2022 £	2021 £
Finance leases obligations	237,847	256,854
	<b>237,847</b>	<b>256,854</b>