

**Apostolic Faith Mission International Ministries
(Manchester Central Assembly)**

Report and Accounts
30/04/2021

Charity number: 1144608

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
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Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
Charity Information

Trustees:

Chidzika Mhunduru (Chairperson)
Margret Mazadza
Simon Chiradza

Bankers:

Natwest Bank plc.
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich,
BL6 4YU

Accountants and Independent Examiner:

G A Harris & Co Ltd
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Charity Office:

12 Brooklands Drive
Manchester
M43 7LP

Charity Number:

1144608

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
Trustees' Annual report

The Trustees have pleasure in presenting the annual report and financial statements for the year ended 30/04/2021. The Trustees would also like to express their gratitude to all the volunteers for their support and donations that are sustaining the Charity.

Objective:

The main objective of the Trust is advancing the Christian Religion and Gospel as contained in our confession of faith.

Governance and Management:

Apostolic Faith Mission International Ministries (Manchester Central Assembly) is constituted by a Trust Deed adopted on 23/10/2011 as amended on 15/05/2012. It was registered as a charity on 10/11/2011.

Trustees:

The following individuals served as trustees during the year:

Chidzika Mhunduru (Chairperson)

Margret Mazadza

Simon Chiradza

The trustees serve as volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts. Recruitment and appointment of new trustees is executed in line with the trust deed taking into consideration the needs and demands of the organisation.

The Trustees delegate daily operations of the Trust to an elected Church Board which oversees the Ladies Committee, Youth Committee and other sub-committees.

Board Members

Pastor Trust Ndovu (Chairperson)

Simon Chiradza (Vice Chairperson)

Obey Mazadza (Secretary)

Idah Nyamutora (Administrator)

Roy Mushayahama (Committee Member)

Freelander Nunurai (Committee Member)

Ezra Mtengwa (Committee Member)

Shepard Munjeri (Committee Member)

Risk Review:

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

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Trustees' Annual report (continued)

Achievements and Performance:

The charity received £41,541 in donations during the year.

Highlights of the year

Due to the Covid pandemic and government regulations the charity's activities and plans were severely affected. However, most activities were conducted online on Zoom, YouTube and Facebook platforms. Although online activities and interactions were an effective means of fulfilling the objectives of the charity the elderly and financially disadvantaged encountered challenges navigating these modern facilities.

Future Plans

In light of this continuous situation of Covid restrictions and regulations the charity endeavours to improve accessibility of virtual interactions. The charity's website will be redesigned to make it more user friendly and easy to navigate.

Reserve Policy

The trustees reviewed the level of reserves of the charity with the aim of building funds adequate to cover unexpected emergencies and provide working capital for at least six months. Currently the charity has £45,287 (forty-five thousand two hundred and eighty-seven pounds) in the reserve account managed separately from the main account.

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Trustees Annual report (continued)

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity Commission website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner:

Mr G A Harris has been re-appointed as independent examiner for the ensuing year.

This report was approved by the board on 17th February 2022 and signed on behalf of the trustees.

Margret Mazadza
17/02/2022



**Apostolic Faith Mission International Ministries (Manchester Central Assembly)
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Independent Examiner's Report**

I report on the accounts of the Charity for the year ended 30 April 2021, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under Charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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Independent Examiner's Report

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives 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
- to prepare accounts which accord with the accounting records, comply with the accounting requirements with Section 130 of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



G A Harris FCA BA Hons.

Chartered Accountants & Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 4LX

17/02/2022

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
Statement of Financial Activities

		Unrestricted	<u>Designated</u>	Total	Total
			Sisters	Funds	Funds
	Notes	Funds	Youth	<u>2021</u>	<u>2020</u>
Incoming resources					
Voluntary income	2	41,511	-	30	41,541
Income from charitable					70,239
Activities	3	-	-	-	30
Interest receivable	4	9	-	9	86
Total Income		41,520	-	30	41,550
Resources expended					
Spiritual				100	650
Leadership	5	100	-	-	15,332
Church Running costs	6	15,332	-	-	15,273
Community				85	6,422
Building	7	85	-	-	504
Governance Costs	8	504	-	-	20,832
Support Costs	9	20,832	-	-	30,933
Total resources expended		36,853	-	-	36,853
Surplus (Deficit)		4,667	30	4,697	16,503

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these accounts

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
Balance Sheet

	Notes	<u>2021</u>	<u>2020</u>
Fixed Assets			
Tangible Assets	14	£3,469	£4,406
Current Assets			
Cash at bank and in hand		£57,185	£49,722
Debtors	13	£24,799	£26,628
Creditors			
(Amounts falling due within one year)	11	(£19)	(£19)
Net current assets		£85,434	£76,331
Net assets		£85,434	£80,737
Unrestricted funds	12	£85,434	£80,737
Total funds		£85,434	£80,737

Approved by the board and signed on its behalf by

Margret Mazadza 

17/02/2022

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
Report and Accounts 30/04/2021
Notes to the Financial Statements

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Donations

Donations are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accrual basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not vat registered and expenditure is shown gross of irrecoverable vat.

Tangible Fixed Assets

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

Church office equipment – 20% reducing balance
Motor Vehicles – 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
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Notes to the Financial Statements (continued)

	Unrestricted	<u>Designated</u>		Total	Total
	Funds	Youth	Sisters union	Funds	Funds
				<u>2021</u>	<u>2020</u>
2 Voluntary income	32,172	-	-	32,172	33,977
Tithes	8,183	-	-	8,183	15,562
Gift Aid	-	-	-	-	653
Love Offering	1,156	-	30	1,186	20,047
Donations Received					
	41,511	-	30	41,541	70,239
3 Income from charitable activities	-	-	-	-	30
Conference Fees	-	-	-	-	30
4 Other Income	9	-	-	9	86
Interest receivable					
	41,520	-	30	41,550	70,351
Total Receipts					

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
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Notes to the Financial Statements (continued)

Notes to the Financial Statements (continued)				Total	Total	
Payments		Unrestricted Funds	Designated Youth Fund	Sisters Union	Funds	Funds
					2021	2020
5	Spiritual Leadership Honorarium	100	-	-	100	650
		100	-	-	100	650
6	Church Running Costs	13,400	-	-	13,400	12,850
	Church Rent	1,119	-	-	1,119	1,076
	Heat & Light & Rates	511	-	-	511	564
	Telephone	302	-	-	302	783
	Repairs & Renewals					
		15,332	-	-	15,332	15,273
7	Community Building	-	-	-	-	868
	Food & Gifts	-	-	-	-	1,888
	Conference Fees	85	-	-	85	1,962
	AFM National Contribution	-	-	-	-	1,704
	Accommodation	85	-	-	85	6,422
8	Governance Costs	504	-	-	504	504
	Professional fees	-	-	-	-	70
	Bank Charges	504	-	-	504	574
9	Support Costs	697	-	-	697	5,424
	Motor & Travel	19,129	-	-	19,129	23,263
	Wages & Pastor	-	-	-	-	69
	Advertising	-	-	-	-	120
	Subscriptions	-	-	-	-	137
	Postage & Stationery	1,006	-	-	1,006	1,194
	Sundry/Depreciation	-	-	-	-	726
	Insurance					
		20,832	-	-	20,832	30,933
		36,853	-	-	36,853	53,852
	Total Resources Expended					

Apostolic Faith Mission International Ministries (Manchester Central Assembly)
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Notes to the Financial Statements (continued)

10. Taxation

Apostolic Faith Mission International Ministries (Manchester Central Assembly) is a registered Charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

11. Creditors (Amounts falling due within one year)	2021	2020
Accountancy -	£19	£19
	£19	£19

12. Accumulated Funds	2021
Balance brought forward	£80,737
Net Surplus/(Deficit) for the Year	£4,697
Balance Carried Forward	£85,434

13. Debtors	2021
HMRC Gift Aid Claim 2020	£15,516
HMRC Gift Aid Claim 2021	£8,183
Rent Prepayment	£1,100
	£24,799

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Notes to the Financial Statements (continued)

14. Tangible Fixed Assets

	Church Equipment £	Motor Vehicle £	Total £
COST			
At 1 st May 2020	10,155	3,500	13,655
Additions	-	-	-
At 30 th April 2021	10,155	3,500	13,655
DEPRECIATION			
At 1 st May 2020	6,857	2,392	9,249
Charge for year	<u>660</u>	<u>277</u>	<u>937</u>
At 30 th April 2021	7,517	2,669	10,186
NET BOOK VALUE			
At 30 th April 2021	2,638	831	3,469
At 1 st May 2020	3,298	1,108	4,406