

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

Report and Accounts  
30/04/2023

Charity number: 1144608

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
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**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
**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:**

C.J.H Accounting Limited  
226 Sandy Lane  
Droylsden  
Manchester  
M43 7JX

**Charity Office:**

12 Brooklands Drive  
Manchester  
M43 7LP

**Charity Number:**

1144608

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)  
Report and Accounts 30/04/2023  
Trustees' Annual report**

The Trustees have pleasure in presenting the annual report and financial statements for the year ended 30/04/2023. 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.

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
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**Trustees' Annual report (continued)**

**Achievements and Performance:**

The charity received £58,717 in donations during the year.

**Highlights of the year**

In order to execute the year's projected plans, activities for young people were organised during weekly meetings. The meetings focused on bible study, physical activities and entertainment. Young people managed to organise and attend Regional and National events held in Scotland and Doncaster as part of their interaction with others from different parts of the country. Our young people participated in regular music practice sessions held at the church venue weekly.

Regular weekly meetings for different groups such as men, ladies and children's ministry were held at the church building as well as members' homes throughout the year in line with the charity's objectives.

The trustees would also like to highlight that activities earmarked for children and young people were limited due to space.

**Future Plans**

Organise more activities in line with our statement of faith.

Acquire a bigger building suitable for all in-house activities.

Organise more activities for the youth and young children.

Work together in partnership with other charities.

Arrange more leadership training seminars.

**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 £49,581 (forty-nine thousand five hundred and eighty-one 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:**

Mrs G Russell has been appointed as independent examiner for the ensuing year.

This report was approved by the board on 21<sup>st</sup> February 2024 and signed on behalf of the trustees.

Margret Mazadza  
21/02/2024

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**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
**Independent Examiner's Report**

I report on the accounts of the Charity for the year ended 30 April 2022, 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 ACCA.

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.

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

Georgina Russell

A handwritten signature in black ink, appearing to be 'GR', enclosed within a large, loopy oval shape.

21/02/2024



**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
**Statement of Financial Activities**

		Unrestricted		<u>Designated</u> Sisters Union	Total Funds	Total Funds
	Notes	Funds	Youth		<u>2023</u>	<u>2022</u>
<b>Incoming resources</b>						
Voluntary income	2	55,823	50	2,844	58,717	41,541
Interest receivable	3	288	-	-	288	6
<b>Total Income</b>		<b>56,111</b>	<b>50</b>	<b>2,844</b>	<b>59,005</b>	<b>45,852</b>
<b>Resources expended</b>						
Spiritual						
Leadership	4	250	-	450	700	150
Church Running costs	5	18,321	-	-	18,321	15,332
Community						
Building	6	4,092	-	3,568	7,660	400
Governance Costs	7	540	-	-	540	516
Support Costs	8	28,744	-	1,414	30,158	24,644
<b>Total resources expended</b>		<b>51,947</b>	<b>-</b>	<b>5,432</b>	<b>57,379</b>	<b>44,578</b>
<b>Surplus (Deficit)</b>		<b>4,164</b>	<b>50</b>	<b>(2,588)</b>	<b>1,626</b>	<b>1,274</b>

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 30/04/2023**  
**Balance Sheet**

	Notes	<u>2023</u>	<u>2022</u>
<b>Fixed Assets</b>			
Tangible Assets	13	£4,353	£2,733
<b>Current Assets</b>			
Cash at bank and in hand		£56,443	£64,803
Debtors	12	£28,546	£19,676
<b>Creditors</b>			
(Amounts falling due within one year)	10	(£1,008)	(£504)
<b>Net current assets</b>		£83,981	£86,708
<b>Net assets</b>		<b>£88,334</b>	<b>£86,708</b>
Unrestricted funds	11	£88,334	£86,708
<b>Total funds</b>		<b>£88,334</b>	<b>£86,708</b>

Approved by the board and signed on its behalf by

Margret Mazadza



21/02/2024

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
**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)**  
**Report and Accounts 30/04/2023**  
**Notes to the Financial Statements (continued)**

	Unrestricted	<u>Designated</u>		Total	Total
	Funds	Youth	Sisters union	Funds	Funds
<b>2 Voluntary income</b>				<b><u>2023</u></b>	<b><u>2022</u></b>
Tithes	37,874	-	-	37,874	31,499
Gift Aid	8,166	-	-	8,166	6,211
Love Offering	4,111	-	-	4,111	3,419
Donations Received	5,672	50	2,844	58,717	4,717
	<b>55,823</b>	<b>50</b>	<b>2,844</b>	<b>58,717</b>	<b>45,846</b>
 <b>3 Other Income</b>					
Interest receivable	288	-	-	288	6
	<b>288</b>	<b>-</b>	<b>-</b>	<b>288</b>	<b>6</b>
 <b>Total Receipts</b>	<b>56,111</b>	<b>50</b>	<b>2,844</b>	<b>59,005</b>	<b>45,852</b>

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
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				Total	Total
Payments		Unrestricted	Designated	Funds	Funds
		Funds	Youth Fund	Sisters Union	
				<u>2023</u>	<u>2022</u>
<b>4</b>	<b>Spiritual Leadership</b>				
	Honorarium	250	-	450	700 150
		<b>250</b>	-	<b>450</b>	<b>700 150</b>
<b>5</b>	<b>Church Running Costs</b>				
	Church Rent	15,400	-	-	15,400 14,400
	Heat & Light & Rates	2,541	-	-	2,541 3,560
	Telephone	248	-	-	248 385
	Repairs & Renewals	132	-	-	132 523
		<b>18,321</b>	-	-	<b>18,321 18,868</b>
<b>6</b>	<b>Community Building</b>				
	AFM National Contribution	770	-	-	770 400
	Food & Donations	1,852	-	1,608	3,460 -
	Conference & events	1,470	-	1,960	3,430 -
		<b>4,092</b>	-	<b>3,568</b>	<b>7,660 400</b>
<b>7</b>	<b>Governance Costs</b>				
	Professional fees	504	-	-	504 504
	Bank Charges	36	-	-	36 12
		<b>540</b>	-	-	<b>540 516</b>
<b>8</b>	<b>Support Costs</b>				
	Motor & Travel	2,977	-	864	3,841 2,250
	Wages & Pastor	22,700	-	550	23,250 19,129
	Sundry/Depreciation	1,638	-	-	1,638 1,085
	Insurance	1,429	-	-	1,429 2,109
		<b>28,744</b>	-	<b>1,414</b>	<b>30,158 24,644</b>
<b>Total Resources Expended</b>		<b>51,947</b>	-	<b>5,432</b>	<b>57,379 44,578</b>

**Apostolic Faith Mission International Ministries (Manchester Central Assembly)**  
**Report and Accounts 30/04/2023**  
**Notes to the Financial Statements (continued)**

**9. 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

<b>10. Creditors (Amounts falling due within one year)</b>	<b>2023</b>	<b>2022</b>
Accountancy -	£1,008	£504
	<b>£1,008</b>	<b>£504</b>

<b>11. Accumulated Funds</b>	<b>2023</b>
Balance brought forward	£86,708
Net Surplus/(Deficit) for the Year	£1,626
Balance Carried Forward	£88,334

<b>12. Debtors</b>	<b>2023</b>
HMRC Gift Aid Claim 2021	£7,716
HMRC Gift Aid Claim 2022	£7,622
HMRC Gift Aid Claim 2023	£9,092
Prepayments	£2,027
Rent Deposit	£1,100
Other Debtors	£989
	<b>£28,546</b>



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

**13. Tangible Fixed Assets**

	<b>Church Equipment £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>COST</b>			
At 1 <sup>st</sup> May 2022	10,155	3,500	13,655
Additions	2,747	-	2,747
At 30 <sup>th</sup> April 2023	12,902	3,500	16,402
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> May 2022	8,045	2,877	10,922
Charge for year	<u>971</u>	<u>156</u>	<u>736</u>
At 30 <sup>th</sup> April 2023	9,016	3,033	12,049
<b>NET BOOK VALUE</b>			
At 30 <sup>th</sup> April 2023	3,886	467	4,353
At 1 <sup>st</sup> May 2022	2,110	623	2,733