



**APOSTOLIC FAITH MISSION KINGDOM WORSHIP CENTRE  
(WORTHING ASSEMBLY)**

**Financial Statements for the year ended 31 March 2021**

<b>Contents</b>	<b>Page</b>
Trustees and professional advisors	2
Trustees Report	3- 4
Independent Examiner Report	5
Statement of Financial Activity	6
Statement of Financial Position	7
Notes to the Financial Statements	8- 11

**Registered Charity Number: 1144645**

**Trustees and Professional Advisors**

**Principal Office:**

1A Montreal Way  
Worthing  
BN13 2RY  
West Sussex

**Trustees:**

Mr Evans Mutamba  
Mr Chiringa Chiringa  
Mr Oswald Ticharwa

**Bankers:**

Lloyds TSB  
41- 43 South Street  
Worthing  
BN11 3AU  
West Sussex

**Independent Examiners:**

Framework Accountancy  
Suite 2, Greyholme  
49 Victoria Road  
Aldershot  
GU11 1SJ

## **Report of the Trustees for the year ended 31 March 2021**

The AFM-Kingdom Worship Centre Trustees present their annual report for the year ended 31 March 2021 under the Charities Act 2011, together with the annual accounts for the period 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**

The Charity was established by a trust deed on the 17<sup>th</sup> of November 2011.

#### **Governing Bodies**

The Trustees are responsible for:

- Appointment of employees.
- Approval and acquisition of property assets.
- Policies and procedures for induction and training of trustees
- Organisational structure and interrelationships of component organs
- Monitoring the charity's compliance with relevant laws and standards

#### **Organisational Management**

The Board of Trustees delegates 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 exercises reasonable supervision over any Trustee or Trustees acting on its behalf under this provision to ensure that all delegated acts and proceedings are duly, 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 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. A 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.

### **Principal Activities and Key Achievements during the year**

- Remote services

The Covid-19 pandemic severely affected us and we were forced to change the way we meet. For most of the period under review we held our services remotely including the key Sunday services. This was largely because the owners of the venue we use could not avail it to us because of safety concerns, and in accordance with the government Covid -19 guidance.

In response our church leadership came up with a Zoom platform that was used to deliver sermons, virtual masterminds, prayer meetings and Bible Studies. The sermons were also broadcast on Facebook and YouTube. This ensured that members continued to receive spiritual services as usual. This provided the added advantage that people who are not members of our church could also join at a local, national, and international scale.

- Events/ Services

Due to Covid-19 all events were held virtually. We consistently had services on Wednesday and Friday evening and all Sunday services except when we had regional and national conferences.

- Musical Development

Again, this was seriously affected by the pandemic. Practice sessions could not be held as usual and moreover the fact that there were no face-to-face Sunday services meant that the opportunity to lead praise and worship was lost.

### **Future Plans**

The Charity remains committed to plans to purchase a property to serve as a centre for worship, Christian discipleship and a community centre to promote youth empowerment, members' gifts discovery, men and women development, leadership development, mentorship, marriage enrichment and various self-help and support services to the community. We also plan to provide pastoral support for members adversely affected by the pandemic, lockdowns and related challenges.

Approved by the Trustees on: 17<sup>th</sup> of January 2022

## **Independent Examiner's Report**

The Management and Board of Trustees of Apostolic Faith Mission Kingdom Worship Centre (Worthing and Portsmouth) 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 needs 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.



**For and on Behalf of  
Framework Accountancy**

**17<sup>th</sup> January 2022**

**Statement of Financial Activity**  
**For the year ended 31 March 2021**

		<b>31 March</b>	31 March
		<b>2021</b>	2020
	Note	£	£
<b>Incoming Resources</b>			
Voluntary income	2	<b>39,997</b>	53,194
Other income	3	<b>29,528</b>	12,633
<b>Total Income Resources</b>		<b>69,525</b>	65,827
 <b>Charitable Expenditure</b>			
Staff costs	4	<b>34,338</b>	25,892
Church governance	5	<b>840</b>	840
Support costs		<b>339</b>	1,616
Church running		<b>7,326</b>	37,887
<b>Total Resources Expended</b>		<b>42,843</b>	66,235
<b>Net movement in Funds</b>		<b>26,682</b>	(408)
 <b>Fund balance brought forward</b>		<b>55,618</b>	56,026
<b>Fund balance carried forward</b>		<b>82,300</b>	55,618

**Statement of Financial Position**  
As at 31 March 2021

		31 March 2021 £	31 March 2020 £
	Note		
<b>Fixed Assets</b>			
<b>Tangible assets</b>	6	1,505	2,100
<b>Current Assets</b>			
Cash at bank and in hand	7	53,504	33,725
Trade and other debtors	8	28,132	20,633
		<u>83,141</u>	<u>54,358</u>
<b>Current Liabilities</b>			
<b>Creditors amounts falling due within one year</b>			
Trade and other creditors	9	840	840
<b>Net current Assets</b>		<u>82,301</u>	<u>53,518</u>
<b>NET ASSETS</b>		<u>82,301</u>	<u>55,618</u>
<b>CHARITY FUNDS</b>		<u>82,301</u>	<u>55,618</u>

The financial statements of Apostolic Faith Mission Kingdom Worship Centre, charity number 1144645 were approved by the Trustees on 17th of **January 2022**.

Approved on behalf by:

**Evans Mutamba**  
Trustee Chairman



**Chiringa Chiringa**  
Trustee



## **Notes to the Financial Statements for the year ended 31 March 2021**

### **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 are 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:

Computer & IT	4 years
Equipment	5 years
Motor vehicles	5 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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Tithe	<b>6,000</b>	45,215
Love offering	<b>33,997</b>	7,979
	<b>39,997</b>	53,194

### **3. Other income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
HMRC JRS Grant	<b>20,029</b>	-
Gift Aid accrual	<b>9,499</b>	12,633
	<b>29,528</b>	12,633

### **4. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salary and wages	<b>24,000</b>	24,000
Taxes and social security	<b>1,892</b>	1,892
Honorarium & other allowances	<b>8,446</b>	-
	<b>34,338</b>	25,892

## 5. Church governance

	2021	2020
	£	£
Accountancy and bookkeeping fees	840	840
	<u>840</u>	<u>840</u>

## 6. Property Plant and Equipment

	Property & Equipment £	Musical Instruments £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	10,911	15,713	3,500	30,124
Additions	-	-	-	-
	<u>10,911</u>	<u>15,713</u>	<u>3,500</u>	<u>30,124</u>
<b>At March 2021</b>	<b>10,911</b>	<b>15,713</b>	<b>3,500</b>	<b>30,124</b>
<b>Depreciation</b>				
At 1 April 2020	10,911	15,713	804	27,428
Charge during the year	-	-	596	596
	<u>10,911</u>	<u>15,713</u>	<u>1,996</u>	<u>28,619</u>
<b>At March 2021</b>	<b>10,911</b>	<b>15,713</b>	<b>1,996</b>	<b>28,619</b>
<b>Net Book Value</b>				
At March 2020	-	-	2,100	2,100
	<u>-</u>	<u>-</u>	<u>1,504</u>	<u>1,505</u>
<b>At March 2021</b>	<b>-</b>	<b>-</b>	<b>1,504</b>	<b>1,505</b>

## 7. Cash and cash equivalent

	2021	2020
	£	£
Cash at bank and in hand	53,504	33,725
	<u>53,504</u>	<u>33,725</u>

#### 8. Trade and other debtors

	2021	2020
	£	£
Gift Aid accrual	22,132	12,633
Other debtors	6,000	8,000
	<u>28,132</u>	<u>20,633</u>

#### 9. Trade and other creditors

	2021	2020
	£	£
Accountancy and bookkeeping fees	840	840
	<u>840</u>	<u>840</u>

#### 10. Capital commitments

The charity has no capital commitments 2021 (*Nil: 2020*)