



**AFM KINGDOM WORSHIP CENTRE  
(AFM-KWC)**

**Financial Statements for the year ended 31 March 2025**

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**Registered Charity Number: 1144645**

**Trustees and Professional Advisors**

**Principal Office:**

1A Montreal Way  
Worthing  
BN13 2RY  
West Sussex

**Trustees:**

Mr Evans Mutamba  
Mr Oswald Ticharwa  
Mr James RV Mugadza

**Bankers:**

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

**Independent Examiners:**

Framework Accountants Ltd  
Certified Chartered Accountants  
Suite 2, Greyholme  
49 Victoria Road  
Aldershot  
GU11 1SJ

## **Report of the Trustees for the Year Ended 31 March 2025**

The Trustees of **AFM Kingdom Worship Centre** present their annual report for the year ended **31 March 2025**, prepared in accordance with the **Charities Act 2011**, together with the annual accounts for the period. The Trustees confirm that the accounts comply with the requirements of the Charities Act 2011, the Trust Deed and the **Charities SORP (FRS 102)**.

### **Structure, Governance and Management**

#### **Governing Document**

The Charity was established by a Trust Deed dated **17 November 2011**.

#### **Governing Body**

The Trustees are responsible for:

- The appointment of employees;
- The approval and acquisition of property assets;
- Establishing policies and procedures for the induction and training of Trustees;
- Overseeing the organisational structure and interrelationships of component bodies; and
- Monitoring the Charity's compliance with relevant laws and standards.

#### **Organisational Management**

The Board of Trustees may delegate the transaction of any business or the performance of any act required in the execution of the Charity's trust to one or more Trustees, provided such matters fall within the professional or business competence of the Trustee(s) concerned.

The Board of Trustees exercises reasonable supervision over any Trustee acting on its behalf to ensure that all delegated acts and proceedings are duly, fully and promptly reported to the Board.

### **Objects, Aims, Objectives and Activities**

#### **Charitable Objects**

The charitable objects of the Charity are:

1. The advancement of the Christian religion in accordance with the Holy Scriptures, as contained in the Confession of Faith set out in the Schedule to the Trust Deed, in the United Kingdom and in such other parts of the world as the Trustees may from time to time determine.
2. The relief of sickness and the promotion and preservation of good health through the provision of funds, goods, items or services, together with counselling support and prayer, in the United Kingdom or elsewhere, as the Trustees may from time to time determine.
3. The furtherance of such other purposes as are exclusively charitable under the laws of England and Wales, as the Trustees may from time to time determine.

## **Risk Management**

The Trustees are responsible for identifying, assessing and managing risks in accordance with the Charity's constitution, policies and procedures. Detailed consideration of risk is delegated to one or more Trustees, as appropriate.

Risks are identified, assessed and controlled throughout the year, and the Charity's risk management process is reviewed on an annual basis.

The Trustees continue to review and improve the system of internal controls to ensure that it remains adequate and cost-effective. Through the established risk management processes, the Trustees are satisfied that the major risks faced by the Charity have been appropriately mitigated where necessary.

It is recognised that systems of internal control can provide reasonable, but not absolute, assurance that major risks are adequately managed.

## **Principal Activities and Key Achievements During the Year**

### **Virtual Services**

Following their introduction during the COVID-19 pandemic, virtual church services continued to be held on Wednesdays and Fridays. These included sermons, prayer meetings, leadership meetings, masterminds and Bible studies delivered via Zoom. Sermons were also streamed on Facebook and YouTube, enabling the Charity to reach church members and the wider public beyond the physical sanctuary in Worthing.

### **Sunday Services**

The Charity experienced a strong recovery in attendance, participation and morale at Sunday in-person services. The involvement of guest ministers during the year added significant value, and the Trustees are grateful for several families and individuals from overseas who joined the church during the year.

### **Other In-Person Activities**

Quarterly half-night prayer vigils were held during the year and proved popular, contributing to increased spiritual engagement.

Several leaders received training to serve as elders and deacons within the local church and the wider denomination.

The music and vocal teams attended several local, regional and national training events and continued to participate actively in the wider ministry of the church.

During the summer, the Charity organised a Family Fun Day at the seafront. This event was well attended, attracted new members and strengthened fellowship within the community.

The Marriage Enrichment Retreat held during the year was well attended and positively received by both members and guests.

### **Outlook**

The Charity remains committed to plans to purchase a property to serve as a centre for worship, Christian discipleship and community engagement. The proposed centre will support youth empowerment, gifts discovery, men's and women's development, leadership development, mentorship, marriage enrichment, and a range of self-help and community support services.

The Trustees also plan to continue providing pastoral support to members affected by the pandemic, lockdowns, relocation, the rising cost of living and other ongoing challenges.

**Approved by the Trustees on: 27 January 2026**

## **Independent Examiner's Report**

The Management and Board of Trustees of AFM Kingdom Worship 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 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 Accountants Ltd**

**22<sup>nd</sup> January 2026**

**Statement of Financial Activity**  
**For the year ended 31 March 2025**

		<b>31-Mar 2025 £</b>	<b>31-Mar 2024 £</b>
	Note		
<b>Incoming Resources</b>			
Voluntary Income	2	48,013	42,240
Other Income	3	12,124	12,553
<b>Total Income Resources</b>		<b>60,137</b>	<b>54,793</b>
 <b>Charitable Expenditure</b>			
Ministry costs	4	26,235	26,234
Church Governance	5	840	840
Church Running		43,626	33,306
Support Costs		1,188	1,714
<b>Total Resources Expended</b>		<b>71,889</b>	<b>62,094</b>
<b>Net movement in Funds</b>		<b>(11,752)</b>	<b>(7,301)</b>
 <b>Fund balance brought forward</b>		<b>60,242</b>	<b>67,543</b>
<b>Fund balance carried forward</b>		<b>48,490</b>	<b>60,242</b>

**Statement of Financial Position**  
**As at 31 March 2025**

		<b>31-Mar 2025 £</b>	<b>31-Mar 2024 £</b>
	Note		
<b>Fixed Assets</b>			
Tangible assets	6	2,770	2,367
<b>Current Assets</b>			
Cash at bank and in hand	7	34,453	47,787
Trade and other debtors	8	12,107	10,928
		<b>46,560</b>	<b>58,715</b>
<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>		<b>45,720</b>	<b>57,875</b>
<b>NET ASSETS</b>		<b>48,490</b>	<b>60,242</b>
<b>CHARITY FUNDS</b>		<b>48,490</b>	<b>60,242</b>

The financial statements of AFM Kingdom Worship Centre, charity number 1144645 were approved by the Trustees on **27<sup>th</sup> January 2025**.

Approved on behalf by:

*E. Mutamba*

**Evans Mutamba**  
Trustee Chairman

*O. Ticharwa*

**Oswald Ticharwa**  
Trustee

## **Notes to the Financial Statements year ended 31 March 2025**

### **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 the Charities SORP (FRS 102).

#### **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>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Tithes	23,527	15,300
Love offering	24,486	26,939
	<b>48,013</b>	<b>42,239</b>

### **3. Other income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest received	17	337
Other donations	0	1,287
Gift Aid accrual	12,107	8,169
	<b>12,124</b>	<b>10,928</b>

### **4. Ministry costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	24,000	24,000
Taxes and social security	2,235	2,057
	<b>26,235</b>	<b>26,343</b>

### **5. Church governance**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accountancy and independent examination fees	840	840
	<b>840</b>	<b>840</b>

## 6. Property Plant and Equipment

	<b>Musical Instruments</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2024	3,172	-	3,172
Additions	1,297	-	1,297
Disposals	-	-	-
<b>At 31 March 2025</b>	<b>4,469</b>	<b>-</b>	<b>4,469</b>
<b>Depreciation</b>			
At 1 April 2024	805	-	805
Charge during the period	894	-	894
Disposals	-	-	-
<b>At 31 March 2025</b>	<b>1,699</b>	<b>-</b>	<b>1,699</b>
<b>Net Book Value</b>			
At 31 March 2024	2,367	-	2,367
<b>At 31 March 2025</b>	<b>2,770</b>	<b>-</b>	<b>2,770</b>

## 7. Cash and cash equivalent

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Unrestricted funds	2,609	15,799
Restricted funds (Building Fund)	31,844	31,988
	<b>34,453</b>	<b>47,787</b>

## Restricted Funds Movement

During the year, the Charity held the following restricted funds:

Restricted Fund	Purpose of Restriction	Balance B/F (£)	Income (£)	Expenditure (£)	Balance C/F (£)
Building / Property Fund	Funds restricted towards the future purchase or development of a church property	31,988	356	500	31,844
<b>Total Restricted Funds</b>		<b>31,988</b>	<b>356</b>	<b>500</b>	<b>31,844</b>

## 8. Trade and other debtors

	2025	2024
	£	£
Gift Aid accrual	12,107	10,928
	<u>12,107</u>	<u>10,928</u>
	<b>12,107</b>	<b>10,928</b>

## 9. Trade and other creditors

	2025	2024
	£	£
Accountancy and independent examination fees	840	840
	<u>840</u>	<u>840</u>
	<b>840</b>	<b>840</b>

## 10. Capital commitments

There was no capital commitment in 2025 (2024: Nil)