

MIND THE GAP - AFRICA

England & Wales · Charity number 1148575

Details

Status Registered

Legal form Charitable company

Company number [07655848](#)

Registered 2012-08-15

Register [View on the Charity Commission register](#)

Contact

Address 121 Peckham Park Road
London
SE15 6SX

Phone 01634405892

Email mindthegapalison@gmail.com

Activities

Objects: THE CHARITY'S OBJECTS ('THE OBJECTS') ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING:(A)THE RELIEF OF POVERTY AND HARDSHIP AMONG CHILDREN AND YOUNG PEOPLE LIVING IN SUCH PARTS OF AFRICA AND THE WORLD BY THE PROVISION OF SHELTER, FOOD, HEALTH, EDUCATION AND OTHER SUCH CHARITABLE SERVICES AS THE TRUSTEES MAY FROM TIME TO TIME DEEM APPROPRIATE;(B)TO ADVANCE IN LIFE AND HELP CHILDREN AND YOUNG PEOPLE LIVING IN SUCH PARTS OF AFRICA AND THE WORLD THROUGH:THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE; ANDPROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: We seek to care for the physical emotional and spiritual needs of orphaned abandoned and vulnerable children in Africa by establishing and running small family 'forever' homes. Employing local people to provide a high standard of loving care for the children with particular attention to medical and nutritional needs as well as attention to their development and educational needs

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People

Geography

- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£271,630	£316,536	-	-
2024-06-30	£322,173	£269,987	-	-
2023-06-30	£276,663	£303,710	-	-
2022-06-30	£316,497	£301,204	-	-
2021-06-30	£291,119	£314,064	-	-

Trustees

Name	Role	Appointed
Alison Clare West		2011-12-01
Catherine Collins		2019-10-14
James William Hensman		2026-02-02
Lennox Leon Moore		2024-03-14
REV RAY POUNTNEY		2012-07-26
Rev Ann Luther		2012-07-26

MIND THE GAP - AFRICA

England & Wales - Charity number 1148575

Accounts

Mind the Gap Africa

Reports and Accounts

Period ended 30 June 2025

Registered company number: 7655848

Registered charity number: 1148575

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 June 2025

Directors	Ray Pountney Ann Luther Alison West Peter Stunell Catherine Collins Lennox Moore
Secretary	Alison West
Registered company number	7655848
Registered charity number	1148575
Registered office	121 Peckham Park Road London SE15 6SX
Examiner	Pascale Kingne Chartered Accountant 71-75 Shelton Street Covent Garden, London, England, WC2H 9JQ
Bankers	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB

MIND THE GAP AFRICA
COMPANY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

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MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their report and the unaudited financial statements for the period ended **30 June 2025**.

Principal activity and review

Mind the Gap-Africa which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as Mind the Gap - Africa Limited on 2 June 2011. The company was registered as a charity on 15 August 2012.

The company's objectives and activities are for the public benefit and are restricted to the following: the relief of poverty and hardship among children and young people living in such parts of Africa and the world by the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem appropriate, to advance in life and help children and young people living in such parts of Africa and the world through: the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life; and providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature responsible adults.

In the period under review the capacity of Harvest Family Village has been increased through social welfare officially registering the 4th house. The government minister for welfare came to the opening and the house already has 4 children, under the care of the new housemother and 2 new aunties. A group called Higher Life have been able to provide significant food supplies at several times through the year, providing full store cupboards for the houses. That has been a real blessing.

Along with the numerical growth comes the need for more transport and the team have launched a fund-raising campaign to get a bigger bus for transport to school and elsewhere, The older young people stay in the house in town. One of them has recently completed agricultural training and is moving into work with accommodation. Another one has sadly had to leave as she was no longer able to comply with necessary organisational requirements.

The farming side of the village continues to develop despite inconsistent rainfall. There are now 5 greenhouses in operation providing vegetables and crops for both in-house use and for selling. Along with the crops there continues to be a variety of livestock on the farm, including goat, pigs, rabbits, fish and chickens. This year 4 teams from America have visited and been involved in some renovation and building work.

During this year Mind the Gap were offered a match-funding opportunity with the Remit Hope group. \$7,500 was match funded and used to build new water stands in the village, complete with fencing for security purposes. Remit Hope have now offered to match fund \$10,000 for purposes of providing fencing for the new house and also for a new transformer.

The legalities regarding the withdrawal from the partnership with Bulawayo Baptist are still awaiting finalisation. The Board of Trustees are working to fully resolve the issue.

At present Mind the Gap are continuing to look at becoming a Private Voluntary Organisation in Zimbabwe. This is a transition which the Government are encouraging among all Childcare organisations and the management team are reviewing the changes which are involved.

The major challenge, as in always in recent years, is the present economic climate within Zimbabwe. Hyper-inflation, daily price increases, irregular electricity and water supplies and uncertainty over the currency create a deep anxiety and insecurity among the population. We are grateful that even in such a difficult context the work of Mind The Gap continues to develop and grow.

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The fundraising events of the previous year were repeated, with a Tea Party in June and a Comedy Night in October. The Christmas Challenge is a further regular fundraiser, and the child sponsoring scheme is running well. We are grateful to all our supporters whose hard work enables these events to happen.

We have recruited a young trustee and hope that they will help us to modernise some of our ways of working. We also have a young lady who is supporting us in the increasing use of social media.

Future Developments

The directors are committed to the future of the company and its work.

MIND THE GAP AFRICA
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ray Pountney
Ann Luther
Alison West
Peter Stunell
Catherine Collins
Lennox Moore

The directors, as members, undertake to contribute an amount not exceeding £10 should the company wound up.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial results

	2025	2024
Surplus/(deficit) for the period	(44,906)	52,186
Retained reserves brought forward	64,270	12,084
Retained reserves carried forward	19,364	64,270

MIND THE GAP AFRICA
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Auditors

Under an elective resolution dated 11 September 2012 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts, as the company is a small company, an audit is no longer required. Pascale Kingne, Chartered Certified Accountant, has signified her willingness to act as our accountant.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 22 December 2025 and signed on its behalf by:

Director

Ann Luther

Ann Luther

Registered office:

121 Peckham Park Road
London SE15 6SX

Date

22nd December 2025

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS

TO THE DIRECTORS OF MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2025

Independent examiner's report to the trustees on the unaudited financial statements of Mind the Gap (Africa)

I report on the accounts of Mind the Gap (Africa) for the year ended 30 June 2025 which are set out on pages 8 to 14.

Respective responsibilities of directors and independent examiner

The charitable company's directors (who are also the trustees of the company for purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act)

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 directors 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.

Independent examiner's statement

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

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice:

Accounting and Reporting by Charities (revised 2005) have not been met; or

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

22 December 2025

Pascale Kingne

Chartered Certified Accountant



MIND THE GAP AFRICA

INCOME AND EXPENDITURE ACCOUNT

30 JUNE 2025

	2025	2024
	£	£
Incoming resources		
Activities for generating funds (See note 2)	271,630	322,173
Resources expended		
Charitable activities (See note 3)	(316,536)	(269,987)
Operating (Loss)/Profit	(44,906)	52,186
Interest	0	0
(Loss)/Profit for the year	(44,906)	52,186
Total surplus brought forward (See note 8)	64,270	12,084
Total surplus carried forward	19,364	64,270

The company's income and expenses all relate to continuing operations.

There are no recognized gains or losses other than the surplus or deficit for the above two financial periods.

Ann Luther

Ann Luther

MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2025

	2025	2024
	£	£
Current assets		
Cash at bank and in hand	19,364	64,270
Creditors: amounts falling due within one year	0	0
Net current assets	<hr/> 19,364	<hr/> 64,270
Total assets less current liabilities	<hr/> 19,364	<hr/> 64,270
	<hr/>	<hr/>
Capital and reserves		
Income and expenditure account	19,364	64,270
Surplus/(deficit) of funds	<hr/> 19,364	<hr/> 64,270
	<hr/>	<hr/>

The directors' statements required by Section 249B (4) are shown on the following page which forms part of this Balance Sheet.

Ann Luther

Ann Luther

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MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2025

In approving these financial statements as directors of the company we hereby confirm:

For the year ending 30 June 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 22 December 2025 and signed on their behalf by:

Director

Ann Luther

Ann Luther

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognized on a cash basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Cash flow statement

The company qualifies as a small company under section 247 of the Companies Act 1985 and therefore exempt from publishing a cashflow statement as required by the Financial Reporting Standards No. 1 (FRS 1).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

2.	2025	2024
Incoming resources from generated funds		
Unrestricted funds	236,357	284,362
Gift aid tax refund	35,283	37,811
	<u>271,630</u>	<u>322,173</u>

3.	2025	2024
Costs of charitable activities		
Direct costs		
Donation – Africa- Zimbabwe	283,500	241,100
Employment costs	24,056	22,696
Other direct costs	4,279	1,420
Total direct costs	<u>311,825</u>	<u>265,216</u>
Office costs		
General expense	248	216
Accountancy, legal and professional fees	4,453	4,555
Total office costs	<u>4,701</u>	<u>4,771</u>
Total costs	<u>316,536</u>	<u>269,987</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

4. Directors and Employees

	2025	2024
Direct costs	24,056	22,696
Office costs	4,253	4,435

Directors receive no remuneration for their services as directors.

One of the directors also performs routine office duties for which she received a total remuneration of £4,253 during this financial year.

No employee received emoluments of more than £60,000 (2024: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Number	1	1

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

5. Taxation

As the company is a registered charity and non-profit making organization, no tax liability exists on its activities.

6. Creditors

Amount falling due within one year	0
Amount falling due after one year	0

7. Analysis of net assets between funds

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

8. Reserves

	Restricted	Unrestricted	Total	
			2025	2024
(Deficit)/Surplus for the year	0	(44,906)	(44,906)	52,186
Company's funds at the beginning of the year	0	64,270	64,270	12,084
	0	19,364	19,364	64,270

9. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the directors consider appropriate having regard to the circumstances.

10. Company limited by guarantee

Mind the Gap Africa is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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MIND THE GAP - AFRICA

England & Wales - Charity number 1148575

Accounts

Mind the Gap Africa

Reports and Accounts

Period ended 30 June 2024

Registered company number: 7655848

Registered charity number: 1148575

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 June 2024

Directors	Ray Pountney Ann Luther Alison West Peter Stunell Catherine Collins Lennox Moore
Secretary	Alison West
Registered company number	7655848
Registered charity number	1148575
Registered office	121 Peckham Park Road London SE15 6SX
Examiner	Pascale Kingne Chartered Accountant 71-75 Shelton Street Covent Garden, London, England, WC2H 9JQ
Bankers	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 JUNE 2024

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MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The directors present their report and the unaudited financial statements for the period ended **30 June 2024**.

Principal activity and review

Mind the Gap-Africa which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as Mind the Gap - Africa Limited on 2 June 2011. The company was registered as a charity on 15 August 2012.

The company's objectives and activities are for the public benefit and are restricted to the following: the relief of poverty and hardship among children and young people living in such parts of Africa and the world by the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem appropriate, to advance in life and help children and young people living in such parts of Africa and the world through: the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life; and providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature responsible adults.

In the period under review Mind the Gap has increased the number of children in its care to 40. 32 of these are based in Harvest Family Village while the 8 older ones now stay at the House in town. House number 4 in the Village is finished and still waiting for social welfare to register it.

All of the 8 in town are involved in further education courses or in vocational training. After only having 3 young people there last year the Matron has adjusted well to the increase in numbers and there is a positive 'family feel' to the house.

The farming side of the village continues to develop although a bad drought has meant that insufficient maize has been produced for the Village. There are now 3 greenhouses in operation and a bumper tomato crop has been harvested which, for the first time, has made a profit.

Along with the crops there continues to be a variety of livestock on the farm, including goats, pigs, rabbits, fish and chickens. Several teams from America have been welcomed through the year and they have done some renovation and building work. One of their achievements was the construction of a turkey coop for the forthcoming turkey project. They also made preparation for a mushroom project to be started.

The legalities regarding the withdrawal from the partnership with Bulawayo Baptist are still awaiting finalisation. The Board of Trustees are working to fully resolve the issue.

At present Mind the Gap are looking at becoming a Private Voluntary Organisation in Zimbabwe. This is a transition which the Government are encouraging among all Childcare organisations and the management team are reviewing the changes which are involved.

The major challenge, as always in recent years, is the present economic climate within Zimbabwe. Hyper-inflation, daily price increases, irregular electricity and water supplies and uncertainty over the currency create a deep anxiety and insecurity among the population. We are grateful that even in such a difficult context the work of Mind the Gap continues to develop and grow.

In a move to try and access new funding streams to sustain the work, this year saw several new fundraising initiatives involving younger people. The first was a Prize Draw as part of a Summer Garden Party in June and this was followed by a 'Stand Up Comedy Night' in October. We are grateful to all our supporters whose hard work enabled these events to happen.

Future Developments

The directors are committed to the future of the company and its work.

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ray Pountney
Ann Luther
Alison West
Peter Stunell
Catherine Collins
Lennox Moore – Joined on the 14th March 2024

The directors, as members, undertake to contribute an amount not exceeding £10 should the company wound up.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial results

	2024	2023
Surplus/(deficit) for the period	52,186	<i>(27,047)</i>
Retained reserves brought forward	12,084	<i>39,131</i>
Retained reserves carried forward	<u>64,270</u>	<u><i>12,084</i></u>

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

Auditors

Under an elective resolution dated 11 September 2012 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts as the company is a small company an audit is no longer required. Pascale Kingne, Chartered Certified Accountant, has signified her willingness to act as our accountant.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 21 January 2025 and signed on its behalf by:

Director

Ann Luther *Ann Luther*

Date *27th January 2025*

Registered office:

121 Peckham Park Road
London SE15 6SX

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS

TO THE DIRECTORS OF MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2024

Independent examiner's report to the trustees on the unaudited financial statements of Mind the Gap (Africa)

I report on the accounts of Mind the Gap (Africa) for the year ended 30 June 2024 which are set out on pages 6 to 12.

Respective responsibilities of directors and independent examiner

The charitable company's directors (who are also the trustees of the company for purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act)

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 directors 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.

Independent examiner's statement

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

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

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

21 January 2025

Pascale Kingne

Chartered Certified Accountant



MIND THE GAP AFRICA

INCOME AND EXPENDITURE ACCOUNT

30 JUNE 2024

	2024	2023
	£	£
Incoming resources		
Activities for generating funds	322,173	276,663
Resources expended		
Charitable activities	(269,987)	(303,710)
Operating profit/(loss)	52,186	(27,047)
Interest	0	0
Profit for the year	52,186	(27,047)
Total surplus brought forward (See note 8)	12,084	39,131
Total surplus carried forward	64,270	12,084

The company's income and expenses all relate to continuing operations.

There are no recognized gains or losses other than the surplus or deficit for the above two financial periods.

Ann Luther

Ann Luther

MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2024

Notes	2024	2023
	£	£
Current assets		
Cash at bank and in hand	64,270	12,084
Creditors: amounts falling due within one year	0	0
Net current assets	<u>64,270</u>	<u>12,084</u>
Total assets less current liabilities	<u>64,270</u>	<u>12,084</u>
Capital and reserves		
Income and expenditure account	64,270	12,084
Surplus/(deficit) of funds	<u>64,270</u>	<u>12,084</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

Ann Luther

Ann Luther

MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2024

In approving these financial statements as directors of the company we hereby confirm:

For the year ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 21 January 2025 and signed on their behalf by:

Director

Ann Luther

Ann Luther

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2024

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognized on a cash basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Cash flow statement

The company qualifies as a small company under section 247 of the Companies Act 1985 and therefore exempt from publishing a cashflow statement as required by the Financial Reporting Standards No. 1 (FRS 1).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2024

2.	2024	2023
Incoming resources from generated funds		
Unrestricted funds	284,362	223,718
Gift aid tax refund	37,811	52,945
	<u>322,173</u>	<u>276,663</u>

3.	2024	2023
Costs of charitable activities		
Direct costs		
Donation – Africa- Zimbabwe	241,100	277,580
Employment costs	22,696	20,607
Other direct costs	1,420	1,104
Total direct costs	<u>265,216</u>	<u>299,291</u>
Office costs		
General expense	216	216
Accountancy, legal and professional fees	4,555	4,203
Total office costs	<u>4,771</u>	<u>4,419</u>
Total costs	<u>269,987</u>	<u>303,710</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2024

4. Directors and Employees

	2024	2023
Direct costs	22,696	20,607
Office costs	4,435	4,083

Directors receive no remuneration for their services as directors.

One of the directors also performs routine office duties for which she received a total remuneration of £4,435 during this financial year.

No employee received emoluments of more than £60,000 (2023: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
Number	1	1

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

5. Taxation

As the company is a registered charity and non-profit making organization, no tax liability exists on its activities.

6. Creditors

Amount falling due within one year	0
Amount falling due after one year	0

7. Analysis of net assets between funds

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

8. Reserves

	Restricted	Unrestricted	Total	
			2024	2023
Surplus/(deficit) for the year	0	52,186	52,186	(27,047)
Company's funds at the beginning of the year	0	12,084	12,084	39,131
	0	64,270	64,270	12,084

9. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the directors consider appropriate having regard to the circumstances.

10. Company limited by guarantee

Mind the Gap Africa is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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MIND THE GAP - AFRICA

England & Wales - Charity number 1148575

Accounts

Mind the Gap Africa

Reports and Accounts

Period ended 30 June 2023

Registered company number: 7655848

Registered charity number: 1148575

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 June 2023

Directors	Ray Pountney Ann Luther Alison West Peter Stunell Catherine Collins
Secretary	Alison West
Registered company number	7655848
Registered charity number	1148575
Registered office	121 Peckham Park Road London SE15 6SX
Examiner	Stuart Moffatt Chartered Accountant 53 Crestway London SW15 5DB
Bankers	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 JUNE 2023

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MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The directors present their report and the unaudited financial statements for the period ended **30 June 2023**.

Principal activity and review

Mind the Gap-Africa which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as Mind the Gap - Africa Limited on 2 June 2011. The company was registered as a charity on 15 August 2012.

The company's objectives and activities are for the public benefit and are restricted to the following: the relief of poverty and hardship among children and young people living in such parts of Africa and the world by the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem appropriate, to advance in life and help children and young people living in such parts of Africa and the world through: the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life; and providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature responsible adults.

In the period under review Mind the Gap has still had 32 children registered to stay at the Village, and we have been at capacity throughout 2023. The encouraging news is that house number 4 is finished and we are waiting for social welfare to register it. This will increase our capacity to 40 children.

The Village was shocked by the death of Anita, the deputy matron. It happened in August 2023 while she was at work. She is much missed, and the management are looking at the way forward for the Village.

The farming side of the village continues to develop. The large commercial greenhouse is now well established and continues to be very productive of vegetables especially tomatoes and cabbages. The framework for another 2 greenhouses has been erected but there has been a delay in getting the plastic coverings. This hopefully will be done soon.

Along with the crops there continues to be a variety of livestock on the farm, including goats, pigs, rabbits, fish and chickens. During this last year a bigger chicken coop has been built. There has also been a new initiative, of inviting a local school to visit the farm with the pupils having opportunity to interact with the animals. As payment the school brings food packs. This occasion went very well.

The house in town (The House of Hope) has been home to 3 young ladies during the year. This house is for our 18 to 23 year olds and is supervised by a Matron and an assistant. One of the youngsters is in her second year at an agricultural college just outside of town. One of the girls has found employment at a local restaurant while applying for nurse training. The third girl has obtained a diploma in social work and at present is working for Mind the Gap with the younger children at Harvest Family Village.

The legalities regarding the withdrawal from the partnership with Bulawayo Baptist are still awaiting finalisation. The Board of Trustees are working to fully resolve the issue.

The major challenge, as in always in recent years, is the present economic climate within Zimbabwe. Hyper-inflation, daily price increases, irregular electricity and water supplies and uncertainty over the currency create a deep anxiety and insecurity among the population. We are grateful that even in such a difficult context the work of Mind the Gap continues to develop and grow.

The directors are aware of the need to access new funding streams to sustain the work and this year has seen several new fundraising initiatives aimed at younger people. We are grateful for this new development.

Future Developments

The directors are committed to the future of the company and its work.

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ray Pountney
Ann Luther
Alison West
Peter Stunell
Catherine Collins

The directors, as members, undertake to contribute an amount not exceeding £10 should the company wound up.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial results

	2023	2022
Deficit for the period	(27,047)	23,838
Retained reserves brought forward	39,131	15,293
Retained reserves carried forward	12,084	39,131

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Auditors

Under an elective resolution dated 11 September 2012 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts as the company is a small company an audit is no longer required. Stuart Moffatt, Chartered Accountant, has signified his willingness to act as our accountant.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 20 February 2024 and signed on its behalf by:

Director



Ann Luther

Registered office:

121 Peckham Park Road
London SE15 6SX

Date

26-2-24

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS

TO THE DIRECTORS OF MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2023

Independent examiner's report to the trustees on the unaudited financial statements of Mind the Gap (Africa)

I report on the accounts of Mind the Gap (Africa) for the year ended 30 June 2023 which are set out on pages 6 to 12.

Respective responsibilities of directors and independent examiner

The charitable company's directors (who are also the trustees of the company for purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act)

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 directors 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.

Independent examiner's statement

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

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

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

Stuart Moffatt
20 February 2024

Stuart Moffatt
Chartered Accountant

MIND THE GAP AFRICA

INCOME AND EXPENDITURE ACCOUNT

30 JUNE 2023

	2023	2022
	£	£
Incoming resources		
Activities for generating funds	276,663	316,497
Resources expended		
Charitable activities	(303,710)	(301,204)
Operating profit/(loss)	(27,047)	15,293
Interest	0	0
Deficit for the year	(27,047)	15,293
Total surplus brought forward (See note 8)	39,131	23,838
Total surplus carried forward	12,084	39,131

The company's income and expenses all relate to continuing operations.

There are no recognized gains or losses other than the surplus or deficit for the above two financial periods.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2023

Notes	2023	2022
	£	£
Current assets		
Cash at bank and in hand	12,084	39,131
Creditors: amounts falling due within one year	0	0
Net current assets	<u>12,084</u>	<u>39,131</u>
Total assets less current liabilities	<u>12,084</u>	<u>39,131</u>
Capital and reserves		
Income and expenditure account	12,084	39,131
Surplus/(deficit) of funds	<u>12,084</u>	<u>39,131</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2023

In approving these financial statements as directors of the company we hereby confirm:

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 20 February 2024 and signed on their behalf by:

Director

Ann Luther

A handwritten signature in black ink, appearing to read 'Ann Luther', is written over a horizontal line.

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognized on a cash basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Cash flow statement

The company qualifies as a small company under section 247 of the Companies Act 1985 and therefore exempt from publishing a cashflow statement as required by the Financial Reporting Standards No. 1 (FRS 1).

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

2.	2023	2022
Incoming resources from generated funds		
Unrestricted funds	223,718	261,291
Gift aid tax refund	52,945	55,206
	<u>276,663</u>	<u>316,497</u>
3.		
Costs of charitable activities		
	2023	2022
Direct costs		
Donation – Africa- Zimbabwe	277,580	278,434
Employment costs	20,607	16,800
Other direct costs	1,104	1,041
Total direct costs	<u>299,291</u>	<u>296,275</u>
Office costs		
General expense	216	222
Accountancy, legal and professional fees	4,203	4,707
Costs for generated income	0	0
Total office costs	<u>4,419</u>	<u>4,929</u>
Total costs	<u>303,710</u>	<u>301,204</u>

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

4. Directors and Employees

	2023	2022
Direct costs	20,607	16,800
Office costs	4,083	4,588

Directors receive no remuneration for their services as directors.

One of the directors also performs routine office duties for which she received a total remuneration of £4,083 during this financial year.

No employee received emoluments of more than £60,000 (2022: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
Number	1	1

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

5. Taxation

As the company is a registered charity and non-profit making organization, no tax liability exists on its activities.

6. Creditors

Amount falling due within one year	0
Amount falling due ¹ after one year	0

7. Analysis of net assets between funds

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

8. Reserves

	Restricted	Unrestricted	Total	
			2023	2022
Surplus/(deficit) for the year	0	(27,047)	(27,047)	23,838
Company's funds at the beginning of the year	0	39,131	39,131	15,293
	0	12,084	12,084	39,131

9. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the directors consider appropriate having regard to the circumstances.

10. Company limited by guarantee

Mind the Gap Africa is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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MIND THE GAP - AFRICA

England & Wales - Charity number 1148575

Accounts

Mind the Gap Africa

Reports and Accounts

Period ended 30 June 2022

Registered company number: 7655848

Registered charity number: 1148575

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 June 2022

Directors	Ray Pountney Ann Luther Alison West Peter Stunell Catherine Collins
Secretary	Alison West
Registered company number	7655848
Registered charity number	1148575
Registered office	121 Peckham Park Road London SE15 6SX
Examiner	Stuart Moffatt Chartered Accountant 53 Crestway London SW15 5DB
Bankers	Unity Trust Bank PO Box 7193, Planetary Road, Willenhall WV1 9DG

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 JUNE 2022

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MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The directors present their report and the unaudited financial statements for the period ended **30 June 2022**.

Principal activity and review

Mind the Gap-Africa which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as Mind the Gap - Africa Limited on 2 June 2011. The company was registered as a charity on 15 August 2012.

The company's objectives and activities are for the public benefit and are restricted to the following: the relief of poverty and hardship among children and young people living in such parts of Africa and the world by the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem appropriate, to advance in life and help children and young people living in such parts of Africa and the world through: the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life; and providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature responsible adults.

In the period under review Mind the Gap has increased the number of children living in Harvest Family Village from 23 to 32. The structural work on the main house has been completed and the children have moved back in. Further encouraging news is that house number 4 has started to be built.

The farming side of the village continues to develop. The large commercial greenhouse which was established last year has proved to be very productive of vegetables especially tomatoes and cabbages. It is hoped to have another such greenhouse set up very soon.

Along with the crops there continues to be a variety of livestock on the farm, including goats, pigs, rabbits, fish and chickens.

The house in town is now in use, having been bought last year for the older teens who can no longer stay at the village. It is supervised by a newly appointed Matron and the young residents are attending training courses at local colleges.

The legalities regarding the withdrawal from the partnership with Bulawayo Baptist have progressed as a new Board of Trustees have been appointed. A few remaining legalities remain to be concluded.

The major challenge, as in always in recent years, is the present economic climate within Zimbabwe. Hyper-inflation, daily price increases, irregular electricity and water supplies and uncertainty over the currency create a deep anxiety and insecurity among the population. We are grateful that even in such a difficult context the work of Mind the Gap continues to develop and grow.

Future Developments

The directors are committed to the future of the company and its work.

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ray Pountney
Ann Luther
Alison West
Peter Stunell
Catherine Collins

The directors, as members, undertake to contribute an amount not exceeding £10 should the company wound up.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial results

	2022	2021
Surplus for the period	23,838	<i>(22,945)</i>
Retained reserves brought forward	15,293	<i>46,783</i>
Retained reserves carried forward	<u>39,131</u>	<u><i>23,838</i></u>

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

Auditors

Under an elective resolution dated 11 September 2012 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts as the company is a small company an audit is no longer required. Stuart Moffatt, Chartered Accountant, has signified his willingness to act as our accountant.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 2 November 2022 and signed on its behalf by:

Director

Ann Luther



Registered office:

121 Peckham Park Road
London SE15 6SX

Date

2-11-22

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS

TO THE DIRECTORS OF MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2022

Independent examiner's report to the trustees on the unaudited financial statements of Mind the Gap (Africa)

I report on the accounts of Mind the Gap (Africa) for the year ended 30 June 2022 which are set out on pages 6 to 12.

Respective responsibilities of directors and independent examiner

The charitable company's directors (who are also the trustees of the company for purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act)

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 directors 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.

Independent examiner's statement

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

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

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

Stuart Moffatt

2 November 2022

Stuart Moffatt
Chartered Accountant

MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2022

	2022	2021
	£	£
Incoming resources		
Activities for generating funds	316,497	291,119
Resources expended		
Charitable activities	(301,204)	(314,064)
Operating profit/(loss)	15,293	(22,945)
Interest	0	0
Surplus for the year	15,293	(22,945)
Total surplus brought forward (See note 8)	23,838	46,783
Total surplus carried forward	39,131	23,838

The company's income and expenses all relate to continuing operations.

There are no recognized gains or losses other than the surplus or deficit for the above two financial periods.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2022

Notes	2022	2021
	£	£
Current assets		
Cash at bank and in hand	39,131	23,838
Creditors: amounts falling due within one year	0	0
Net current assets	39,131	23,838
Total assets less current liabilities	39,131	23,838
Capital and reserves		
Income and expenditure account	39,131	23,838
Surplus/(deficit) of funds	39,131	23,838

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2022

In approving these financial statements as directors of the company we hereby confirm:

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 2 November 2022 and signed on their behalf by:

Director

A handwritten signature in black ink, appearing to read 'A. Luther', with a long horizontal flourish extending to the right.

Ann Luther

2-11-22

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2022

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognized on a cash basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Cash flow statement

The company qualifies as a small company under section 247 of the Companies Act 1985 and therefore exempt from publishing a cashflow statement as required by the Financial Reporting Standards No. 1 (FRS 1).

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2022

2.	2022	2021
Incoming resources from generated funds		
Unrestricted funds	261,291	279,953
Gift aid tax refund	55,206	11,166
	<u>316,497</u>	<u>291,119</u>
3.		
Costs of charitable activities		
	2022	2021
Direct costs		
Donation – Africa- Zimbabwe	278,434	293,374
Donation – UK	0	0
Employment costs	16,800	15413
Other direct costs	1,041	506
Total direct costs	<u>296,275</u>	<u>309,293</u>
Office costs		
General expense	222	603
Accountancy, legal and professional fees	4,707	4,168
Costs for generated income	0	0
Total office costs	<u>4,929</u>	<u>4,771</u>
Total costs	<u>301,204</u>	<u>314,064</u>

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2022

4. Directors and Employees

	2022	2021
Direct costs	16,800	15,413
Office costs	4,588	4,048

Directors receive no remuneration for their services as directors.

One of the directors also performs routine office duties for which she received a total remuneration of £4,048 during this financial year.

No employee received emoluments of more than £60,000 (2020: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
Number	1	1

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2022

5. Taxation

As the company is a registered charity and non-profit making organization, no tax liability exists on its activities.

6. Creditors

Amount falling due within one year	0
Amount falling due after one year	0

7. Analysis of net assets between funds

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

8. Reserves

	Restricted	Unrestricted	Total	
			2022	2021
Surplus/(deficit) for the year	0	23838	23,838	(22,945)
Company's funds at the beginning of the year	0	15293	15,293	46,783
	0	39131	39,131	23,838

9. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the directors consider appropriate having regard to the circumstances.

10. Company limited by guarantee

Mind the Gap Africa is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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MIND THE GAP - AFRICA

England & Wales - Charity number 1148575

Accounts

Mind the Gap Africa

Reports and Accounts

Period ended 30 June 2021

Registered company number: 7655848

Registered charity number: 1148575

MIND THE GAP AFRICA

COMPANY INFORMATION

FOR THE PERIOD ENDED 30 June 2021

Directors	Ray Pountney Ann Luther Alison West Peter Stunell Catherine Collins
Secretary	Alison West
Registered company number	7655848
Registered charity number	1148575
Registered office	121 Peckham Park Road London SE15 6SX
Examiner	Stuart Moffatt Chartered Accountant 53 Crestway London SW15 5DB
Bankers	Unity Trust Bank PO Box 7193, Planetary Road, Willenhall WV1 9DG

MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2021

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Directors' report	3-5
Examiner's report	6
Income and expenditure account	7
Balance sheet	8-9
Notes to the financial statements	10-13

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The directors present their report and the unaudited financial statements for the period ended **30 June 2021**.

Principal activity and review

Mind the Gap-Africa which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as Mind the Gap - Africa Limited on 2 June 2011. The company was registered as a charity on 15 August 2012.

The company's objectives and activities are for the public benefit and are restricted to the following: the relief of poverty and hardship among children and young people living in such parts of Africa and the world by the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem appropriate, to advance in life and help children and young people living in such parts of Africa and the world through: the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life; and providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature responsible adults.

In the period under review Mind the Gap has increased the number of children living in Harvest Family Village to 23. The third house was registered in April 2021 and children and housemothers have moved in.

During this period, it was found that the main central house had some structural repair work to be done and preparations for this were started. The children will have to move out and stay in the other two houses, and planning for this has begun.

Covid has had a significant effect on the children in that schools have been closed for much of the year. With few resources for online education, it has set the children back in their studies.

The farming side of the village continues to develop. An important innovation will be the introduction of a large commercial greenhouse onto the farm. This has been suggested by our farming consultant and we have funding for it. It will enable the accelerated growth of crops such as cabbages and tomatoes. There continues to be a variety of livestock on the farm, including goats, pigs, rabbits, fish and chickens.

Solar panels have been installed at the village and these have made a significant improvement to the electricity supply.

A new initiative has been the purchase of a house in town. This is for the young people who are now too old to stay at the village. The house has room for 6 young people and staff will be appointed by the end of the year. Some necessary decorating work also needs to be done and it is hoped that the home will open in January 2022.

The legalities regarding the withdrawal from the partnership with Bulawayo Baptist are ongoing, with a new constitution being drawn up and new trustees being sought. It is hoped to dissolve the old trustee board and establish the new one before the end of 2021.

The major challenge continues to be the present economic climate within Zimbabwe. Hyper-inflation, daily price increases, irregular electricity and water supplies and uncertainty over the currency create a deep anxiety and insecurity among the population. This year the situation has been worsened by the pandemic situation. This has caused the legalities regarding the withdrawal from the partnership with Bulawayo Baptist to be delayed, but the final papers are being processed.

Future Developments

The directors are committed to the future of the company and its work.

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ray Pountney
Ann Luther
Alison West
Peter Stunell
Catherine Collins

The directors, as members, undertake to contribute an amount not exceeding £10 should the company wound up.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial results

	2021	2020
(Deficit)/Surplus for the period	(22,945)	36,804
Retained reserves brought forward	46,783	9,979
Retained reserves carried forward	23,838	46,783

MIND THE GAP AFRICA

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

Auditors

Under an elective resolution dated 11 September 2012 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts as the company is a small company an audit is no longer required. Stuart Moffatt, Chartered Accountant, has signified his willingness to act as our accountant.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 24 January 2022 and signed on its behalf by:

Director

Ann Luther



Registered office:

121 Peckham Park Road
London SE15 6SX

Date

14-02-22

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS

TO THE DIRECTORS OF MIND THE GAP AFRICA

FOR THE PERIOD ENDED 30 JUNE 2021

Independent examiner's report to the trustees on the unaudited financial statements of Mind the Gap (Africa)

I report on the accounts of Mind the Gap (Africa) for the year ended 30 June 2021 which are set out on pages 6 to 12.

Respective responsibilities of directors and independent examiner

The charitable company's directors (who are also the trustees of the company for purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act)

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 directors 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.

Independent examiner's statement

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

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

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


Stuart Moffatt (Mar 8, 2022 10:58 GMT)

DATED: Mar 8, 2022

Stuart Moffatt
Chartered Accountant

MIND THE GAP AFRICA

INCOME AND EXPENDITURE ACCOUNT

30 JUNE 2021

	2021	2020
	£	£
Incoming resources		
Activities for generating funds	291,119	197,312
Resources expended		
Charitable activities	(314,064)	(160,508)
Operating profit/(loss)	(22,945)	36,804
Interest	0	0
Result for the year	(22,945)	36,804
Total brought forward (See note 8)	46,783	9,979
Total carried forward	23,838	46,783

The company's income and expenses all relate to continuing operations.

There are no recognized gains or losses other than the surplus or deficit for the above two financial periods.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2021

Notes	2021	2020
	£	£
Current assets		
Cash at bank and in hand	23,838	46,783
Creditors: amounts falling due within one year	0	0
Net current assets	23,838	46,783
Total assets less current liabilities	23,838	46,783
Capital and reserves		
Income and expenditure account	23,838	46,783
Result ((Deficit)/Surplus) for the year	23,838	46,783

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

Ann Luther



MIND THE GAP AFRICA

BALANCE SHEET

30 JUNE 2021

In approving these financial statements as directors of the company we hereby confirm:

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 24/01/2022 and signed on their behalf by:

Director



Ann Luther

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2021

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognized on a cash basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Cash flow statement

The company qualifies as a small company under section 247 of the Companies Act 1985 and therefore exempt from publishing a cashflow statement as required by the Financial Reporting Standards No. 1 (FRS 1).

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2021

2.	Incoming resources from generated funds	2021	2020
	Unrestricted funds	279,953	184,176
	Gift aid tax refund	11,166	13,136
		<u>291,119</u>	<u>197,312</u>
3.	Costs of charitable activities	2021	2020
	Direct costs		
	Donation – Africa- Zimbabwe	293,374	139,571
	Donation - UK	0	0
	Employment costs	15,413	11,984
	Other direct costs	506	1,456
	Total direct costs	<u>309,293</u>	<u>153,011</u>
	Office costs		
	General expense	603	4,132
	Accountancy, legal and professional fees	4,168	3,365
	Costs for generated income	0	0
	Total office costs	<u>4,771</u>	<u>7,497</u>
	Total costs	<u>314,064</u>	<u>160,508</u>

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2021

4. Directors and Employees

	2021	2020
Included under charitable costs	15,413	<i>11,984</i>
Included under office costs	4,048	<i>3,230</i>
Total	<u>19,461</u>	<u><i>15,214</i></u>

Directors receive no remuneration for their services as directors.

One of the directors also performs routine office duties for which she received a total remuneration of £4,048 during this financial year.

No employee received emoluments of more than £60,000 (2020: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
Number	1	1

MIND THE GAP AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2021

5. Taxation

As the company is a registered charity and non-profit making organization, no tax liability exists on its activities.

6. Creditors

Amount falling due within one year	0
Amount falling due after one year	0

7. Analysis of net assets between funds

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

8. Reserves

	Restricted	Unrestricted	Total	
			2021	2020
(Deficit)/ Surplus for the year	0	0	(22,945)	36,804
Company's funds at the beginning of the year	0	0	46,783	9,979
Funds at the end of the year	0	0	23,838	46,783

9. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on business as a going concern, which the directors consider appropriate having regard to the circumstances.

10. Company limited by guarantee

Mind the Gap Africa is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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MTG - FIN STA 2020-21 - draft with Ann's signatures

Final Audit Report

2022-03-08

Created:	2022-03-08
By:	Stuart Moffatt (bxgrmm5kjc@privaterelay.appleid.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5ORw-VRNpgtfMaNNy1UwgRin4cLFsxvU

"MTG - FIN STA 2020-21 - draft with Ann's signatures" History

-  Document created by Stuart Moffatt (bxgrmm5kjc@privaterelay.appleid.com)
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