

**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**

---

<b>CONTENTS</b>	<b>PAGE</b>
Officers and advisors	1
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
	£	£
<b>Incoming resources</b>		
Activities for generating funds	291,119	197,312
<b>Resources expended</b>		
Charitable activities	(314,064)	(160,508)
Operating profit/(loss)	(22,945)	36,804
Interest	0	0
<b>Result for the year</b>	(22,945)	36,804
<b>Total brought forward (See note 8)</b>	46,783	9,979
<b>Total carried forward</b>	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
	£	£
<b>Current assets</b>		
Cash at bank and in hand	23,838	46,783
Creditors: amounts falling due within one year	0	0
<b>Net current assets</b>	23,838	46,783
<b>Total assets less current liabilities</b>	23,838	46,783
<b>Capital and reserves</b>		
Income and expenditure account	23,838	46,783
<b>Result ((Deficit)/Surplus) for the year</b>	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

A handwritten signature in black ink, appearing to read 'A. Luther', with a horizontal line underneath.

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
<b>Direct costs</b>		
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>
<b>Office costs</b>		
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>

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 JUNE 2021**

---

4. Directors and Employees

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

	<b>2021</b>	<b>2020</b>
Number	<u>1</u>	<u>1</u>

**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.

This page is intentionally blank


# 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)  
2022-03-08 - 10:50:20 AM GMT- IP address: 86.14.17.240

 Document emailed to Stuart Moffatt (stuart.moffatt@virgin.net) for signature  
2022-03-08 - 10:57:14 AM GMT

 Email viewed by Stuart Moffatt (stuart.moffatt@virgin.net)  
2022-03-08 - 10:57:31 AM GMT- IP address: 86.14.17.240

 Document e-signed by Stuart Moffatt (stuart.moffatt@virgin.net)  
Signature Date: 2022-03-08 - 10:58:04 AM GMT - Time Source: server- IP address: 86.14.17.240

 Agreement completed.  
2022-03-08 - 10:58:04 AM GMT