

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2023
for
Johane Masowe-Chishanu Apostles (1931)

MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

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for the Year Ended 31 October 2023

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Report of the Trustees
for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

JM-CA (1931) Charity is committed to enabling as many people as possible to worship at our church and to become part of our Johane Masowe-Chishanu Apostles (1931) (or JM-CA (1931)) community, maintaining an overview of worship throughout the Church and making suggestions on how our services can involve in view of the diversity of the community groups that live within our church localities.

Our services and worship put faith into practice through prayer, preaching and singing. In particular we try to help ordinary people to live out their faith as part of our JM-CA (1931) community through:

- Worship and Prayer; learning about the Gospel and developing their knowledge and trust in Jesus.
- Family values, support and encouragement.
- Missionary and outreach programme.

The principal activities in the period were:

- Preaching and spreading the word of God to the members and non-members in the UK and abroad;
- Fulfilling goals as set out by the Holy Spirit;
- Teaching and encouraging the adherence to the Ten Commandments;
- Encouraging co-operation, fellowship and unity amongst members of the Church and the communities;
- Facilitating and encouraging self-help projects.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Worship and Prayer

JM-CA (1931) offers regular Sunday services and once a month evening prayer service over the course of the year that our community find both beneficial and spiritually fulfilling.

For the sixth success year running, this year we welcomed more families into our church and we continued to have monthly planning meetings. These continued to be well received.

We continued with outreach worship programmes to other communities inside and outside the UK.

Church Administration

As part of the management and administration of the Charity in the reporting period the Trustees undertook the following:

- Engagement of accountants and solicitors to assist and guide the Trustees in the development of good church administration through management policies and procedures, in line with national guidance to ensure the Charity complies with the UK charity regulation.
- Continues with the awareness initiatives for the membership regarding the compliance, accountability, security and democracy issues specifically with the Charity Commission and the UK in general.

FINANCIAL REVIEW

Review of the Financial Statements

Johane Masowe-Chishanu Apostles (1931) reported a deficit of £3,945 (2022: Surplus £52) during the year. This was as a result of increase in travel costs during the year to continue preaching words of God.

Receipts and Spending

Receipts totalling £70,617 (2022: £13,301) was from voluntary donations in the form of unrestricted funds. During the year, total of £69,107 (2022: £3,617) was used to pay the hiring of local venues and transportation services and £5,455 (2022: £5,300) was spent on our missionary campaign and outreach programmes. There were no external grants made as can be seen in the Financial Statements.

FUTURE PLANS

To continue to facilitate

- Services - Worship by putting faith into practice through prayer, preaching and singing and to help ordinary people to live out their faith as part of our JM-CA. (1931) community, (b) Worship and Prayer - learning about the Gospel and (c) Knowledge developing understanding and trust in Jesus, the missionary and outreach programmes.
- To provide pastoral care for elders in the church, families and communities.
- To hold fund raising activities for sustainability (some operational costs) and property acquisitions such as identifying and purchasing our own Church buildings.
- To acquire our own premises as a Headquarters and relevant church activities, with the view of having worship centres in our respective regions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

Johane Masowe-Chishanu Apostles (1931) Charity is a membership association governed by its Constitution dated 28 April 2013. The Charity was registered as a Charity (No. 1152626) with the Charity Commission on 27th June 2013.

The Charity does not employ any staff but is run by a board of Trustees within the guidance of the Constitution. Trustees are appointed by Church membership in accordance with the Constitution and do not receive any salary or payment.

The Charity comprises local Church Congregations, known as Soves, to allow membership to attend religious activities and church services in different localities such as in Kettering, Hatfield, Bristol, Derby and Birmingham. The religious activities and local Sunday church services are attended by church members and also non-church members who are willing to receive the word of God and spiritual healing.

Recruitment and appointment of new trustees

The charity is governed by a board of trustees. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations. The Charity trustees are responsible for general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

Induction and training of new trustees

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent activities and an explanation of broad format and process.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152626

Principal address

Pothecary Witham Weld Solicitors
70 St. Georges Square
London
SW1V 3RD

Johane Masowe-Chishanu Apostles (1931)

Report of the Trustees
for the Year Ended 31 October 2023

Trustees

Mr Olta Zimuto Chairperson
Mrs Barbara Gudo (resigned 4.12.22)
Mr Daniel Zondwayo (resigned 4.12.22)
Mr John Mangondo
Ms Musta Chinyanga
Mr Kudzayi Ndume
Ms Juliana Nyikavaranda
Mrs Tendayi Chimbeva
Mr Nkosilathi Brian Ndlovu (appointed 4.12.22)
Mr Marko Machokovha Deputy Chair (appointed 4.12.22)

Independent Examiner

MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

Bankers

Barclays Bank
53-55 Broadmead
Bristol
BS1 3EA

Approved by order of the board of trustees on 5 September 2024 and signed on its behalf by:


Olta Zimuto (Sep 9, 2024 16:18 GMT+1)

Mr Olta Zimuto - Trustee

Independent Examiner's Report to the Trustees of
Johane Masowe-Chishanu Apostles (1931)

Independent examiner's report to the trustees of Johane Masowe-Chishanu Apostles (1931)

I report to the charity trustees on my examination of the accounts of Johane Masowe-Chishanu Apostles (1931) (the Trust) for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shabbir Aslam FCPAA

MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

5 September 2024

Johane Masowe-Chishanu Apostles (1931)

Statement of Financial Activities
for the Year Ended 31 October 2023

		31.10.23 Unrestricted fund £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		70,617	13,301
EXPENDITURE ON			
Raising funds	2	74,562	13,249
NET INCOME/(EXPENDITURE)		(3,945)	52
RECONCILIATION OF FUNDS			
Total funds brought forward		12,284	12,232
TOTAL FUNDS CARRIED FORWARD		8,339	12,284

The notes form part of these financial statements

Johane Masowe-Chishanu Apostles (1931)

Balance Sheet
31 October 2023

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
CURRENT ASSETS			
Cash at bank		15,446	13,484
CREDITORS			
Amounts falling due within one year	5	(7,107)	(1,200)
NET CURRENT ASSETS		<u>8,339</u>	<u>12,284</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,339</u>	<u>12,284</u>
NET ASSETS		<u>8,339</u>	<u>12,284</u>
FUNDS	6		
Unrestricted funds		<u>8,339</u>	<u>12,284</u>
TOTAL FUNDS		<u>8,339</u>	<u>12,284</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2024 and were signed on its behalf by:


Olta Zimuto (Sep 9, 2024 16:18 GMT+1)

Mr Olta Zimuto - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

2. RAISING FUNDS

Raising donations and legacies

	31.10.23	31.10.22
	£	£
Support costs	<u>74,562</u>	<u>13,249</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>13,301</u>
EXPENDITURE ON	
Raising funds	<u>13,249</u>
NET INCOME	52
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>12,232</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,284</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23 £	31.10.22 £
Trade creditors	5,607	-
Other creditors	1,500	1,200
	<u>7,107</u>	<u>1,200</u>

6. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	12,284	(3,945)	8,339
	<u>12,284</u>	<u>(3,945)</u>	<u>8,339</u>
TOTAL FUNDS	<u>12,284</u>	<u>(3,945)</u>	<u>8,339</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,617	(74,562)	(3,945)
	<u>70,617</u>	<u>(74,562)</u>	<u>(3,945)</u>
TOTAL FUNDS	<u>70,617</u>	<u>(74,562)</u>	<u>(3,945)</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	12,232	52	12,284
	<u>12,232</u>	<u>52</u>	<u>12,284</u>
TOTAL FUNDS	<u>12,232</u>	<u>52</u>	<u>12,284</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,301	(13,249)	52
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,301</u>	<u>(13,249)</u>	<u>52</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	12,232	(3,893)	8,339
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>12,232</u>	<u>(3,893)</u>	<u>8,339</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,918	(87,811)	(3,893)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>83,918</u>	<u>(87,811)</u>	<u>(3,893)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

Johane Masowe-Chishanu Apostles (1931)

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70,617	13,301
Total incoming resources	70,617	13,301
EXPENDITURE		
Support costs		
Management		
Insurance	304	294
Finance		
Rent, rates and water	1,954	1,833
Bank charges	39	36
Accountancy and legal fees	2,100	1,350
Meetings	9,265	3,617
Mission costs	5,455	5,300
Travel and subsistence	55,445	819
	74,258	12,955
Total resources expended	74,562	13,249
Net (expenditure)/income	(3,945)	52

This page does not form part of the statutory financial statements


Johane Masowe-Chishanu Apostles Accounts 2023


Final Audit Report


2024-09-09


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