

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales · Charity number 1168518

Details

Status Registered

Legal form CIO

Registered 2016-07-29

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

Contact

Address 1 Stonegate Grove
Leeds
LS7 2TH

Phone 07734468292

Activities

Objects: ADVANCEMENT OF THE CHRISTIAN RELIGION ACCORDING TO THE BIBLE AS CONTAINED IN THE CONFESSION OF FAITH ATTACHED.

Activities: The advancement of the Christian faith according to the bible as contained in the confession of faith. To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- City Of York
- Doncaster
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£48,675	£43,286	-	-
2024-03-31	£51,152	£35,997	-	-
2023-03-31	£30,827	£24,980	-	-
2022-03-31	£27,555	£19,064	-	-
2021-03-31	£12,839	£13,550	-	-

Trustees

Name	Role	Appointed
THOMAS MATAPURE	Chair	2016-07-29
HEATHER TORO		2016-07-26
MAVIS CHIGARIRO		2018-07-08

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales - Charity number 1168518

Accounts



AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
General information	2
Trustee annual report	3,4,5
Independent Examiner's Report	6
Statement of comprehensive income	7
Statement of Financial Position	8
Accounting Policies	9,10

Registered charity number: 1168518

Principal Office

1 Stonegate Grove
Leeds
LS7 2TH

Trustees

Mrs Heather Toro
Mrs Mavis Chigariro
Mr Thomas Matapure

Bankers

Lloyds TSB
Unit 1
The Galleries Shopping Centre
Washington
NE38 7SA

Independent Examiner

Tax and Financial Strategists Limited
Abbey House, 25 Clarendon Road
Redhill
RH1 1QZ

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their annual report and the financial statements for the year ended 31 March 2025 in terms of the Charities Act 2011.

Governance

The church was registered as a charity with the Charity Commission on 29 July 2016.

It is a member assembly of the Apostolic Faith Mission International Ministries (UK).

Trustees work with a Pastor who chairs the church board. Board members are elected by members of the church tri-annually.

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- CIO – Association registered on 29 July 2016.
- Church Constitution and regulations approved by the mother church.
- Policies and manuals provided by the mother church

Charitable objectives

The advancement of the Christian faith according to the bible as contained in the confession of faith.

To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Risk Management

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

Achievements

1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

3. Couples meeting

A couples meeting was held which was open to members of the public and a guest speaker graced the event. Attendees were encouraged to treat their partners with respect and tolerance. Evidently this event reduced the divorces which cause further problems in the society.

4. Community engagement

Meetings were held with the local counsellor during which the church was told of the challenges the government is facing and how the church can be part of the solution. For example, the church was encouraged to play a part in bringing peace and order in the community.

5. Networking

Church members attend networking events which are open to all members of the public. For example, ladies attended identity meetings in Harehills and Chapeltown where they made friends. Those struggling with issues such as drugs, marriage and childcare get support.

6. Donations

The church buys toiletries, sleeping bags and blankets for the homeless. Donations were also done towards the Russian Ukraine war.

Plans

To enable the church to effectively carry out its objectives, the plan is to acquire a building that members will have access to at any time. Currently, we are restricted, and it is being expensive for us to hire because we pay per hour.

Approved by the Trustees:

Trustee's name:..... THOMAS MATAKURU

Trustee's signature:..... 

Date:..... 03/12/2025

Independent Examiner's Report

The Trustees of AFM IM UK – Leeds Central (House of Prayer) appointed me to independently examine their report and the accompanying financial statements.

Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Evans Mutumba

02/01/2025

Tax and Financial Strategists Ltd
Abbey House, 25 Clarendon Road,
Redhill, RH1 1QZ

Date

AFM IM UK – Leeds Central (House of Prayer)

Statement of comprehensive income for the year ended 31 March 2025

	01/03/2024 to 31/03/2025 (£)	01/03/2023 to 31/03/2024 (£)
Voluntary Income		
Donations received	40048	40,523
Gift aid tax claimed	8627	10,629
Total voluntary income	48,675	51,152
Charitable Activities Costs		
Holy Communion	0	0
Salaries and wages	10,800	10,800
Travel & Subsistence	430	1,942
Repairs	84	
Honorarium	475	1,000
Conferences	5,855	4,411
Rent - Church hall	7,522	6,476
Rent - Parsonage	7,200	7,200
Donations	2,150	300
Regional Contributions	5,923	2,379
Sundry	1,465	579
IT Expenses	160	155
Stationery	216	85
Total Charitable Activities Costs	42,280	35,327
Governance Costs		
Board, NWC & RWC meetings	290	70
Independent Examination	600	600
Total Governance Costs	890	670
Depreciation	114	0
TOTAL SURPLUS/DEFICIT	5,389	15,155

Statement of Financial Position as at 31 March 2024

	31 March 2025 (£)	31 March 2024 (£)
Furniture	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Computer Equipment	455	0
less: Depreciation	(114)	0
Net book value at 31.03.2019	341	0
Total Fixed Assets	341	0
Current Assets		
Debtors	0	0
Recoverable Gift Aid	0	0
Bank current account	61,171	56,123
Total Current Assets	61,171	56,123
Current Liabilities		
Accrued expenses	(600)	(600)
Total Current Liabilities	(600)	(600)
Total Net Assets	60,912	55,523
Reserve9		
Accumulated surplus	55,523	40,368
Current year deficit/surplus	5,389	15,155
Total Reserves	60,912	55,523

Accounting Policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

b) Fund accounting

No specific funds were set up in the year under review.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations received in prior year are higher because they include amounts received prior to incorporation.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income in the trading venture when they are disposed of.

(ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

h) Liabilities

All liabilities were due within 1 year from the reporting date

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales - Charity number 1168518

Accounts



AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
General information	2
Trustee annual report	3,4,5
Independent Examiner's Report	6
Statement of comprehensive income	7
Statement of Financial Position	8
Accounting Policies	9,10

Registered charity number: 1168518

Principal Office

1 Stonegate Grove
Leeds
LS7 2TH

Trustees

Mrs Heather Toro
Mrs Mavis Chigairo
Mr Thomas Matapure

Bankers

Lloyds TSB
Unit 1
The Galleries Shopping Centre
Washington
NE38 7SA

Independent Examiner

Tax and Financial Strategists Limited
Abbey House, 25 Clarendon Road
Redhill
RH1 1QZ

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their annual report and the financial statements for the year ended 31 March 2024 in terms of the Charities Act 2011.

Governance

The church was registered as a charity with the Charity Commission on 29 July 2016.

It is a member assembly of the Apostolic Faith Mission International Ministries (UK).

Trustees work with a Pastor who chairs the church board. Board members are elected by members of the church tri-annually.

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- CIO – Association registered on 29 July 2016.
- Church Constitution and regulations approved by the mother church.
- Policies and manuals provided by the mother church

Charitable objectives

The advancement of the Christian faith according to the bible as contained in the confession of faith.

To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Risk Management

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

Achievements

1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

3. Couples meeting

A couples meeting was held which was open to members of the public and a guest speaker graced the event. Attendees were encouraged to treat their partners with respect and tolerance. Evidently this event reduced the divorces which cause further problems in the society.

4. Community engagement

Meetings were held with the local counsellor during which the church was told of the challenges the government is facing and how the church can be part of the solution. For example, the church was encouraged to play a part in bringing peace and order in the community.

5. Networking

Church members attend networking events which are open to all members of the public. For example, ladies attended identity meetings in Harehills and Chapeltown where they made friends. Those struggling with issues such as drugs, marriage and childcare get support.

6. Donations

The church buys toiletries, sleeping bags and blankets for the homeless. Donations were also done towards the Russian Ukraine war.

Plans

To enable the church to effectively carry out its objectives, the plan is to acquire a building that members will have access to at any time. Currently, we are restricted, and it is being expensive for us to hire because we pay per hour.

Approved by the Trustees:

Trustee's name: THOMAS MATAPURE

Trustee's signature: 

Date: 21/11/2024

Independent Examiner's Report

The Trustees of AFM IM UK – Leeds Central (House of Prayer) appointed me to independently examine their report and the accompanying financial statements.

Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

E. Mutamba

13/12/2024

Tax and Financial Strategists Ltd
Abbey House, 25 Clarendon Road,
Redhill, RH1 1QZ

Date

AFM IM UK – Leeds Central (House of Prayer)

Statement of comprehensive income for the year ended 31 March 2023

	01/03/2022 to 31/03/2023 (£)	01/03/2022 to 31/03/2023 (£)
Voluntary Income		
Donations received	40,523	30,827
Gift aid tax claimed	10,629	0
Total voluntary income	51,152	30,827
Charitable Activities Costs		
Holy Communion	0	0
Salaries and wages	10,800	8,200
Travel & Subsistence	1,942	300
Repairs		682
Honorarium	1,000	1,062
Conferences	4,411	3,106
Rent - Church hall	6,476	3,838
Rent - Parsonage	7,200	4,800
Donations	300	269
Regional Contributions	2,379	1,821
Sundry	579	267
IT Expenses	155	
Stationery	85	85
Total Charitable Activities Costs	35,327	24,430
Governance Costs		
Board, NWC & RWC meetings	70	0
Independent Examination	600	550
Total Governance Costs	670	550
Depreciation	0	0
TOTAL SURPLUS/DEFICIT	15,155	5,847

Statement of Financial Position as at 31 March 2024

	31 March 2024 (£)	31 March 2023 (£)
Furniture	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Musical Equipment	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Total Fixed Assets	0	0
Current Assets		
Debtors	0	3,744
Recoverable Gift Aid	0	0
Bank current account	56,123	37,724
Total Current Assets	56,123	41,468
Current Liabilities		
Accrued expenses	(600)	(1,100)
Total Current Liabilities	(600)	(1,100)
Total Net Assets	55,523	40,368
Reserve9		
Accumulated surplus	40,368	34,521
Current year deficit/surplus	15,155	5,847
Total Reserves	55,523	40,368

Accounting Policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

b) Fund accounting

No specific funds were set up in the year under review.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations received in prior year are higher because they include amounts received prior to incorporation.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales - Charity number 1168518

Accounts



AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

Annual Report and Financial Statements for the year ended 31 March 2023

Contents	Page
General information	2
Trustee annual report	3,4,5
Independent Examiner's Report	6
Statement of comprehensive income	7
Statement of Financial Position	8
Accounting Policies	9,10

Registered charity number: 1168518

Principal Office

1 Stonegate Grove
Leeds
LS7 2TH

Trustees

Mrs Heather Toro
Mrs Mavis Chigariro
Mr Thomas Matapure

Bankers

Lloyds TSB
Unit 1
The Galleries Shopping Centre
Washington
NE38 7SA

Independent Examiner

Tax and Financial Strategists Limited
Abbey House, 25 Clarendon Road
Redhill
RH1 1QZ

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their annual report and the financial statements for the year ended 31 March 2023 in terms of the Charities Act 2011.

Governance

The church was registered as a charity with the Charity Commission on 29 July 2016.

It is a member assembly of the Apostolic Faith Mission International Ministries (UK).

Trustees work with a Pastor who chairs the church board. Board members are elected by members of the church tri-annually.

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- CIO – Association registered on 29 July 2016.
- Church Constitution and regulations approved by the mother church.
- Policies and manuals provided by the mother church

Charitable objectives

The advancement of the Christian faith according to the bible as contained in the confession of faith.

To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Risk Management

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

Achievements

1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

3. Couples meeting

A couples meeting was held which was open to members of the public and a guest speaker graced the event. Attendees were encouraged to treat their partners with respect and tolerance. Evidently this event reduced the divorces which cause further problems in the society.

4. Community engagement

Meetings were held with the local counsellor during which the church was told of the challenges the government is facing and how the church can be part of the solution. For example, the church was encouraged to play a part in bringing peace and order in the community.

5. Networking

Church members attend networking events which are open to all members of the public. For example, ladies attended identity meetings in Harehills and Chapeltown where they made friends. Those struggling with issues such as drugs, marriage and childcare get support.

6. Donations

The church buys toiletries, sleeping bags and blankets for the homeless. Donations were also done towards the Russian Ukraine war.

Plans

To enable the church to effectively carry out its objectives, the plan is to acquire a building that members will have access to at any time. Currently, we are restricted, and it is being expensive for us to hire because we pay per hour.

Approved by the Trustees:

Trustee's name:.....THOMAS MATAPURE.....

Trustee's signature:..........

Date:13/11/2023.....

Independent Examiner's Report

The Trustees of AFM IM UK – Leeds Central (House of Prayer) appointed me to independently examine their report and the accompanying financial statements.

Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

E. Mutamba

18/11/2023

Tax and Financial Strategists Ltd
Abbey House, 25 Clarendon Road,
Redhill, RH1 1QZ

Date

AFM IM UK – Leeds Central (House of Prayer)

Statement of comprehensive income for the year ended 31 March 2023

	01/03/2022 to 31/03/2023 (£)	01/03/2021 to 31/03/2022 (£)
Voluntary Income		
Donations received	30,827	27,555
Gift aid tax claimed	0	0
Total voluntary income	30,827	27,555
Charitable Activities Costs		
Holy Communion	0	0
Salaries and wages	8,200	7,700
Travel & Subsistence	300	205
Repairs	682	62
Honorarium	1,062	450
Conferences	3,106	750
Rent - Church hall	3,838	4,347
Rent - Parsonage	4,800	4,800
Donations	269	100
Regional Contributions	1,821	
Sundry	267	
Stationery	85	0
Total Charitable Activities Costs	24,430	18,414
Governance Costs		
Board, NWC & RWC meetings	0	100
Independent Examination	550	550
Total Governance Costs	550	650
Depreciation	0	0
TOTAL SURPLUS/DEFICIT	5,847	8,491

Statement of Financial Position as at 31 March 2023

	31 March 2022 (£)	31 March 2022 (£)
Fixed Assets		
Furniture	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Musical Equipment	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Total Fixed Assets	0	0
Current Assets		
Debtors	3,744	3,744
Recoverable Gift Aid	0	0
Bank current account	37,724	31,327
Total Current Assets	41,468	35,071
Current Liabilities		
Accrued expenses	(1,100)	(550)
Total Current Liabilities	(1,100)	(550)
Total Net Assets	40,368	34,521
Reserves		
Accumulated surplus	34,521	26,030
Current year deficit/surplus	5,847	8,491
Total Reserves	40,368	34,521

Accounting Policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

b) Fund accounting

No specific funds were set up in the year under review.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations received in prior year are higher because they include amounts received prior to incorporation.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income in the trading venture when they are disposed of.

(ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

h) Liabilities

All liabilities were due within 1 year from the reporting date

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales - Charity number 1168518

Accounts



AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
General information	2
Trustee annual report	3,4,5
Independent Examiner's Report	6
Statement of comprehensive income	7
Statement of Financial Position	8
Accounting Policies	9,10

Registered charity number: 1168518

Principal Office

1 Stonegate Grove
Leeds
LS7 2TH

Trustees

Mrs Heather Toro
Mrs Mavis Chigariro
Mr Thomas Matapure

Bankers

Lloyds TSB
Unit 1
The Galleries Shopping Centre
Washington
NE38 7SA

Independent Examiner

Tax and Financial Strategists Limited
30 Goodwood Road
Redhill
RH1 2HH

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their annual report and the financial statements for the year ended 31 March 2022 in terms of the Charities Act 2011.

Governance

The church was registered as a charity with the Charity Commission on 29 July 2016.

It is a member assembly of the Apostolic Faith Mission International Ministries (UK).

Trustees work with a Pastor who chairs the church board. Board members are elected by members of the church tri-annually.

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- CIO – Association registered on 29 July 2016.
- Church Constitution and regulations approved by the mother church.
- Policies and manuals provided by the mother church

Charitable objectives

The advancement of the Christian faith according to the bible as contained in the confession of faith.

To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Risk Management

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

Achievements

1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

3. Couples meeting

A couples meeting was held which was open to members of the public and a guest speaker graced the event. Attendees were encouraged to treat their partners with respect and tolerance. Evidently this event reduced the divorces which cause further problems in the society.

4. Community engagement

Meetings were held with the local counsellor during which the church was told of the challenges the government is facing and how the church can be part of the solution. For example, the church was encouraged to play a part in bringing peace and order in the community.

5. Networking

Church members attend networking events which are open to all members of the public. For example, ladies attended identity meetings in Harehills and Chapeltown where they made friends. Those struggling with issues such as drugs, marriage and childcare get support.

Plans

To enable the church to effectively carry out its objectives, the plan is to acquire a building that members will have access to at any time. Currently, we are restricted, and it is being expensive for us to hire because we pay per hour.

Approved by the Trustees:

Trustee's name:.....THOMAS MATAPURĪ.....

Trustee's signature:..........

Date:28/12/2022.....

Independent Examiner's Report

The Trustees of AFM IM UK – Leeds Central (House of Prayer) appointed me to independently examine their report and the accompanying financial statements.

Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Pauline Sowemimo

09/01/2023

Tax and Financial Strategists Ltd
30 Wordsworth Mead
Redhill, RH1 1AL

Date

AFM IM UK – Leeds Central (House of Prayer)

Statement of comprehensive income for the year ended 31 March 2022

	01/03/2021 to 31/03/2022 (£)	01/03/2020 to 31/03/2021 (£)
Voluntary Income		
Donations received	27,555	12,839
Gift aid tax claimed	0	0
Total voluntary income	27,555	12,839
Charitable Activities Costs		
Holy Communion	0	0
Salaries and wages	7,700	7,800
Travel & Subsistence	205	0
Repairs	62	0
Honorarium	450	0
Conferences	750	0
Rent - Church hall	4,347	0
Rent - Parsonage	4,800	5,200
Donations	100	0
Regional Contributions		
Website development		
Stationery	0	0
Total Charitable Activities Costs	18,414	13,000
Governance Costs		
Board, NWC & RWC meetings	100	0
Independent Examination	550	550
Total Governance Costs	650	550
Depreciation	0	0
TOTAL SURPLUS/DEFICIT	8,491	(711)

Statement of Financial Position as at 31 March 2022

	31 March 2022 (£)	31 March 2021 (£)
Fixed Assets		
Furniture	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Musical Equipment	0	0
less: Depreciation	0	0
Net book value at 31.03.2019	0	0
Total Fixed Assets	0	0
Current Assets		
Debtors	3,744	13,000
Recoverable Gift Aid	0	0
Bank current account	31,327	13,580
Total Current Assets	35,071	26,580
Current Liabilities		
Accrued expenses	(550)	(550)
Total Current Liabilities	(550)	(550)
Total Net Assets	34,521	26,030
Reserves		
Accumulated surplus	26,030	26,741
Current year deficit/surplus	8,491	(711)
Total Reserves	34,521	26,030

Accounting Policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

b) Fund accounting

No specific funds were set up in the year under review.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations received in prior year are higher because they include amounts received prior to incorporation.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income in the trading venture when they are disposed of.

(ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

h) Liabilities

All liabilities were due within 1 year from the reporting date

Title	Signed
File name	original.pdf
Document ID	f8f36493a0038ba7f1f1f7ec4f0c78338416fc3d
Audit trail date format	MM / DD / YYYY
Status	● Signed

Document History



SENT

01 / 09 / 2023

12:07:12 UTC

Sent for signature to Pauline Sowemimo
 (pauline@asegunltd.com) from pauline@asegunltd.com
 IP: 213.48.16.31



VIEWED

01 / 09 / 2023

12:07:35 UTC

Viewed by Pauline Sowemimo (pauline@asegunltd.com)
 IP: 213.48.16.31



SIGNED

01 / 09 / 2023

12:09:15 UTC

Signed by Pauline Sowemimo (pauline@asegunltd.com)
 IP: 213.48.16.31



COMPLETED

01 / 09 / 2023

12:09:15 UTC

The document has been completed.

AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

England & Wales - Charity number 1168518

Accounts



AFM IM UK - LEEDS CENTRAL (HOUSE OF PRAYER)

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
General information	2
Trustee annual report	3,4,5
Independent Examiner's Report	6
Statement of comprehensive income	7
Statement of Financial Position	8
Accounting Policies	9,10

Registered charity number: 1168518

Principal Office

1 Stonegate Grove
Leeds
LS7 2TH

Trustees

Mrs Heather Toro
Mrs Marvis Chigariro
Mr Thomas Matapure

Bankers

Lloyds TSB
Unit 1
The Galleries Shopping Centre
Washington
NE38 7SA

Independent Examiner

Tax and Financial Strategists Limited
30 Goodwood Road
Redhill
RH1 2HH

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their annual report and the financial statements for the year ended 31 March 2021 in terms of the Charities Act 2011.

Governance

The church was registered as a charity with the Charity Commission on 29 July 2016.

It is a member assembly of the Apostolic Faith Mission International Ministries (UK).

Trustees work with a Pastor who chairs the church board. Board members are elected by members of the church tri-annually.

Governing documents which the church uses are as follows:

- Both the Old and New Testaments of the Bible.
- CIO – Association registered on 29 July 2016.
- Church Constitution and regulations approved by the mother church.
- Policies and manuals provided by the mother church

Charitable objectives

The advancement of the Christian faith according to the bible as contained in the confession of faith.

To alleviate suffering in the community we operate by providing counselling, moral support and financial donations. We have a donations policy which does not discriminate members of the public and we reach out to all those who welcome us.

Risk Management

Proactively managing risk to ensure that the church continues to operate. Trustees are always measuring and identifying risks and then take mitigating actions. They are assisted by the church board to keep risk at a minimum level.

Trustees and the Church board set up internal controls which they are always improving and reviewing to ensure that they are robust. It is recognised that systems provide reasonable assurance that major risks are managed but cannot provide absolute assurance.

Achievements

1. Church Services

Sunday services were conducted throughout the year without failure. Guest speakers were invited to preach during some of the services. In addition, several all-night prayers were held. The church is sub divided into home groups. These are mid-week meetings held in members' houses. The attendance in these services is increasing and there are a lot of good testimonies from our members.

2. Conferences

Members attended regional and national conferences together with sister assemblies. The church contributed financially towards these conferences and members benefited from the teachings. Members are appreciating these conferences and we shall therefore continue to participate in future conferences.

3. Couples meeting

A couples meeting was held which was open to members of the public and a guest speaker graced the event. Attendees were encouraged to treat their partners with respect and tolerance. Evidently this event reduced the divorces which cause further problems in the society.

4. Community engagement

Meetings were held with the local counsellor during which the church was told of the challenges the government is facing and how the church can be part of the solution. For example, the church was encouraged to play a part in bringing peace and order in the community.

5. Networking

Church members attend networking events which are open to all members of the public. For example, ladies attended identity meetings in Harehills and Chapeltown where they made friends. Those struggling with issues such as drugs, marriage and childcare get support.

6. Lockdowns

Towards the end of the reporting period Covid-19 emerged and caused the worst challenges in the life of the church. Lockdown affected church activities so much that we could not manage to carry out most of the charitable work that the church had planned to do.

However, the church managed to continue doing services on ZOOM and Facebook. Since many people are still at home because of the lockdown, the church had to increase church services. The church met four times a week, on Wednesdays, Fridays, Saturdays and Sundays. However, online conferences were done without fail. Also, Ladies' meetings, men's meetings and Sunday school sessions were all done online via ZOOM.

The church has however continued to help the community. Notably, the church donated one hundred pounds through Go Fund Me to assist with the repatriation of a brethren in Christ who is not our church member's body to Zimbabwe when he died in the UK in February 2020.

Since the church has not been meeting face to face on a regular basis, our financial takings have also declined significantly as some of our members have been unable to meet their financial commitments to the church. This is one of the many challenges that the church is facing even into this current financial year. It is our prayer that things would come to normal once again when the lockdown is over, and we will be able to resume congregating as a body of Christ.

7. Donations

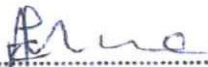
The church buys toiletries, sleeping bags and blankets for the homeless. Donations were also done to those facing difficult situations such as the sudden death of close relatives.

Plans

To enable the church to effectively carry out its objectives, the plan is to acquire a building that members will have access to at any time. Currently, we are restricted, and it is being expensive for us to hire because we pay per hour.

Approved by the Trustees:

Trustee's name:.....THOMAS MATAPURE.....

Trustee's signature:..........

Date:27/01/2022.....

Independent Examiner's Report

The Trustees of AFM IM UK – Leeds Central (House of Prayer) appointed me to independently examine their report and the accompanying financial statements.

Respective responsibilities of the Trustees and examiner

Trustees and management of the charity are responsible for the preparation of the accounts. You consider that the audit requirements of section 145 of the Charities Act 2011 do not apply and that an independent examination is needed.

To keep adequate financial records that supports the reported annual accounts and to ensure that published reports are free from material misstatements and frauds.

My responsibility

To carry out procedures such as analytical reviews, inspection of sampled financial records and enquiring from those tasked with governance of the charity any matters that arise.

I also considered the disclosure of material facts in the reports and the going concern of the church.

The nature and extent of my examination did not provide appropriate adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

During my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

P Sowemimo

28/01/2022

Tax and Financial Strategists Ltd
30 Wordsworth Mead
Redhill, RH1 1AL

Date

AFM IM UK – Leeds Central (House of Prayer)

Statement of comprehensive income for the year ended 31 March 2021

	01/03/2020 to 31/03/2021 (£)	01/03/2019 to 31/03/2020 (£)
Voluntary Income		
Donations received	12,839	21,448
Gift aid tax claimed	0	0
Total voluntary income	12,839	21,448
Charitable Activities Costs		
Holy Communion	0	34
Salaries and wages	7,800	7,200
Travel & Subsistence	0	50
Repairs	0	160
Honorarium	0	400
Conferences	0	2,670
Rent - Church hall	0	3,185
Rent - Parsonage	5,200	4,800
Donations	0	400
Regional Contributions		
Website development		
Stationery	0	10
Total Charitable Activities Costs	13,000	18,909
Governance Costs		
Board, NWC & RWC meetings	0	126
Independent Examination	550	550
Total Governance Costs	550	676
Depreciation	0	185
TOTAL SURPLUS/DEFICIT	(711)	1,678

Statement of Financial Position as at 31 March 2021

	31 March 2021 (£)	31 March 2020 (£)
Fixed Assets		
Furniture	0	569
less: Depreciation	0	(569)
Net book value at 31.03.2019	0	0
Musical Equipment	0	170
less: Depreciation	0	(170)
Net book value at 31.03.2019	0	0
Total Fixed Assets	0	0
Current Assets		
Debtors	13,000	13,000
Recoverable Gift Aid	0	0
Bank current account	13,580	14,841
Total Current Assets	26,580	27,841
Current Liabilities		
Accrued expenses	(550)	(1,100)
Total Current Liabilities	0	(1,100)
Total Net Assets	26,030	26,741
Reserves		
Accumulated surplus	26,741	25,063
Current year deficit/surplus	(711)	1,678
Total Reserves	26,030	26,741

Accounting Policies

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The Charity used the accrual basis of accounting

b) Fund accounting

No specific funds were set up in the year under review.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations received in prior year are higher because they include amounts received prior to incorporation.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income in the trading venture when they are disposed of.

(ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	4 years
Equipment	4 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

h) Liabilities

All liabilities were due within 1 year from the reporting date