

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 18 SEPTEMBER 2020
FOR
APOSTLES OF CHRIST CHURCH

TAWANDA GROUP LTD
Innovation Centre Medway
Maidstone Road
Chatham
ME5 9FD

APOSTLES OF CHRIST CHURCH

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FOR THE YEAR ENDED 18 SEPTEMBER 2020

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APOSTLES OF CHRIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 18 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 18 September 2020. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1182174

Principal address

28 Anton Road
SOUTH OCKENDON
RM15 5AT

Trustees

Ms E Makonyere (appointed 12.2.20)
R Makamba
Ms I Mukari

Auditors

TAWANDA GROUP LTD
Innovation Centre Medway
Maidstone Road
Chatham
ME5 9FD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

APOSTLES OF CHRIST CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 18 SEPTEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 June 2021 and signed on its behalf by:

Ms E Makonyere - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
APOSTLES OF CHRIST CHURCH**

Opinion

We have audited the financial statements of APOSTLES OF CHRIST CHURCH (the 'charity') for the year ended 18 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 18 September 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF APOSTLES OF CHRIST CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
APOSTLES OF CHRIST CHURCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TAWANDA GROUP LTD

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Innovation Centre Medway

Maidstone Road

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23 June 2021

APOSTLES OF CHRIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 18 SEPTEMBER 2020

		Year Ended 18.9.20 Unrestricted funds £	Period 15.9.18 to 18.9.19 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		305,872	125,132
 EXPENDITURE ON			
Charitable activities			
Church Activities		280,901	109,102
NET INCOME		<u>24,971</u>	<u>16,030</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		16,030	-
TOTAL FUNDS CARRIED FORWARD		<u><u>41,001</u></u>	<u><u>16,030</u></u>

The notes form part of these financial statements

APOSTLES OF CHRIST CHURCH

BALANCE SHEET
18 SEPTEMBER 2020

		18.9.20 Unrestricted funds £	18.9.19 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	4	46,060	24,200
CURRENT ASSETS			
Cash in hand		4,200	18,576
NET CURRENT ASSETS		<u>4,200</u>	<u>18,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,260	42,776
CREDITORS			
Amounts falling due after more than one year	5	(9,259)	(26,746)
NET ASSETS		<u>41,001</u>	<u>16,030</u>
FUNDS	6		
Unrestricted funds		41,001	16,030
TOTAL FUNDS		<u>41,001</u>	<u>16,030</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2021 and were signed on its behalf by:

E Makonyere - Trustee

The notes form part of these financial statements

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 18 SEPTEMBER 2020**

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.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2020

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 18 September 2020 nor for the period ended 18 September 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 18 September 2020 nor for the period ended 18 September 2019.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	125,132
 EXPENDITURE ON	
Charitable activities	
Church Activities	109,102
 NET INCOME	<u>16,030</u>
 TOTAL FUNDS CARRIED	
FORWARD	<u><u>16,030</u></u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 19 September 2019	24,200	-	24,200
Additions	<u>6,800</u>	<u>18,000</u>	<u>24,800</u>
At 18 September 2020	<u>31,000</u>	<u>18,000</u>	<u>49,000</u>
DEPRECIATION			
Charge for year	<u>1,860</u>	<u>1,080</u>	<u>2,940</u>
NET BOOK VALUE			
At 18 September 2020	<u>29,140</u>	<u>16,920</u>	<u>46,060</u>
At 18 September 2019	<u>24,200</u>	<u>-</u>	<u>24,200</u>

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2020

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	18.9.20	18.9.19
	£	£
Other creditors	<u>9,259</u>	<u>26,746</u>

6. MOVEMENT IN FUNDS

	At 19.9.19 £	Net movement in funds £	At 18.9.20 £
Unrestricted funds			
General fund	16,030	24,971	41,001
TOTAL FUNDS	<u>16,030</u>	<u>24,971</u>	<u>41,001</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,872	(280,901)	24,971
TOTAL FUNDS	<u>305,872</u>	<u>(280,901)</u>	<u>24,971</u>

Comparatives for movement in funds

	Net movement in funds £	At 18.9.19 £
Unrestricted funds		
General fund	16,030	16,030
TOTAL FUNDS	<u>16,030</u>	<u>16,030</u>

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2020

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	125,132	(109,102)	16,030
TOTAL FUNDS	<u>125,132</u>	<u>(109,102)</u>	<u>16,030</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 18 September 2020.

APOSTLES OF CHRIST CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 18 SEPTEMBER 2020

	Year Ended 18.9.20 £	Period 15.9.18 to 18.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	305,872	125,132
Total incoming resources	305,872	125,132
EXPENDITURE		
Charitable activities		
Wages	56,670	21,390
Other operating leases	-	6,763
Rates and water	4,350	2,005
Insurance	319	349
Light and heat	3,401	1,665
Telephone	2,020	775
Postage and stationery	-	12,056
Advertising	6,419	344
Sundries	290	-
Other Establishment Costs	17,650	2,590
Repairs & Renewals	1,025	-
Travel Expenses	24,743	13,104
Computers & Equipment	7,974	-
Rent	29,435	22,866
Bank Charges	665	-
Pastoral Expenses	34,800	24,720
Legal & Professional Fees	2,540	475
Training	8,500	-
Admin Expenses	77,160	-
Plant and machinery	1,860	-
Motor vehicles	1,080	-
	<u>280,901</u>	<u>109,102</u>
Total resources expended	<u>280,901</u>	<u>109,102</u>
Net income	<u>24,971</u>	<u>16,030</u>

This page does not form part of the statutory financial statements