

REGISTERED CHARITY NUMBER: 1182174

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 18 SEPTEMBER 2023
FOR
APOSTLES OF CHRIST CHURCH

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

APOSTLES OF CHRIST CHURCH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 SEPTEMBER 2023

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3 to 4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

APOSTLES OF CHRIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 18 SEPTEMBER 2023

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

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

6 BENSON CLOSE
BURNHAM-ON-CROUCH
ESSEX
CMO 8GP

Trustees

Ms E Makonyere
R Makamba

Approved by order of the board of trustees on 16 May 2024 and signed on its behalf by:

Ms Easter Makonyere - Trustee

APOSTLES OF CHRIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 18 SEPTEMBER 2023

		18.9.23	18.9.22
		Unrestricted	Total
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		293,008	501,147
EXPENDITURE ON			
Raising funds		12,813	14,462
Charitable activities			
Church Activities		284,433	481,784
Other		-	850
Total		297,246	497,096
NET INCOME		(4,237)	4,051
RECONCILIATION OF FUNDS			
Total funds brought forward		74,250	70,199
TOTAL FUNDS CARRIED FORWARD		<u>70,013</u>	<u>74,250</u>

The notes form part of these financial statements

APOSTLES OF CHRIST CHURCH

BALANCE SHEET 18
SEPTEMBER 2023

		18.9.23	18.9.22
		Unrestricted	Total
		funds	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	4	38,257	40,699
CURRENT ASSETS			
Cash in hand		31,757	33,552
NET CURRENT ASSETS		<u>31,757</u>	<u>33,552</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-
CREDITORS			
Amounts falling due after more than one year	5	-	-
NET ASSETS		<u>70,013</u>	<u>74,250</u>

The notes form part of these financial statements

APOSTLES OF CHRIST CHURCH

BALANCE SHEET - continued
18 SEPTEMBER 2023

FUNDS	6		
Unrestricted funds		<u>70,013</u>	<u>74,250</u>
TOTAL FUNDS		<u>70,013</u>	<u>74,250</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2024 and were signed on its behalf by:

E Makonyere - Trustee

R Makamba - Trustee

The notes form part of these financial statements

APOSTLES OF CHRIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 SEPTEMBER 2023

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.

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 18 September 2023 nor for the year ended 18 September 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 18 September 2023 nor for the year ended 18 September 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	501,147
EXPENDITURE ON	
Charitable activities	
Church Activities	497,096
NET INCOME	4,051
RECONCILIATION OF FUNDS	
Total funds brought forward	70,199
TOTAL FUNDS CARRIED FORWARD	74,250

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 19 September 2022 and 18 September 2023	<u>31,000</u>	<u>18,000</u>	<u>49,000</u>
DEPRECIATION			
At 19 September 2022	5,252	3,049	8,301
Charge for year	<u>1,545</u>	<u>897</u>	<u>2,442</u>
At 18 September 2023	<u>6,797</u>	<u>3,947</u>	<u>10,743</u>
NET BOOK VALUE			
At 18 September 2023	<u>24,203</u>	<u>14,053</u>	<u>38,257</u>
At 18 September 2022	<u>25,748</u>	<u>14,951</u>	<u>40,699</u>

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

	18.9.23 £	18.9.22 £
Other creditors	-	-

6. MOVEMENT IN FUNDS

	At 19.9.22 £	Net movement in funds £	At 18.9.23 £
Unrestricted funds			
General Funds	74,250	<u>(4,237)</u>	<u>70,013</u>
TOTAL FUNDS	<u>74,250</u>	<u>(4,237)</u>	<u>70,013</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Funds	<u>293,008</u>	<u>(297,246)</u>	<u>(4,237)</u>

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 18 SEPTEMBER 2023

6. MOVEMENT IN FUNDS - continued Comparatives for
movement in funds

	At 19.9.21 £	Net movement in funds £	At 18.9.22 £
Unrestricted funds			
General fund	70,199	4,051	74,250
TOTAL FUNDS	<u>70,199</u>	<u>4,051</u>	<u>74,250</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	501,147	(497,096)	4,051
TOTAL FUNDS	<u>501,147</u>	<u>(497,096)</u>	<u>4,051</u>

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

	At 19.9.21 £	Net movement in funds £	At 18.9.23 £
Unrestricted funds			
General fund	29,198	4,051	33,249
General Funds	-	(4,237)	(4,237)
TOTAL FUNDS	<u>29,198</u>	<u>(186)</u>	<u>29,012</u>

APOSTLES OF CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS -
continued FOR THE YEAR ENDED 18
SEPTEMBER 2023

6. MOVEMENT IN FUNDS - continued

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	896,432	(863,182)	33,249
General Funds	<u>293,008</u>	<u>(297,246)</u>	<u>(4,237)</u>
TOTAL FUNDS	<u>1,189,440</u>	<u>(1,160,428)</u>	<u>29,012</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 18 September 2023.

APOSTLES OF CHRIST CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 18 SEPTEMBER 2023

	18.9.23	18.9.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	<u>293,008</u>	<u>501,147</u>
Total incoming resources	293,008	501,147
EXPENDITURE		
Raising donations and legacies		
Telephone	12,813	14,462
Charitable activities		
Wages	39,863	58,994
Rates and water	3,268	5,161
Insurance	962	333
Light and heat	7,675	7,256
Telephone	2,220	6,597
Other Establishment Costs	89,028	100,574
Repairs & Renewals		1,720
Travel Expenses	67,741	111,599
Computers & Equipment	2,355	8,626
Rent	6,656	6,919
Bank Charges	625	631
Pastoral Expenses	36,266	35,710
Legal & Professional Fees	3,890	90,680
Admin Expenses	2,119	-
Accountancy	-	850
Depreciation	2,442	2,597
Allowable Donations	19,324	44,387
Total Resources Expended	297,246	497,096
NET INCOME	(4,237)	4,051

This page does not form part of the statutory financial statements