



African Pastors' Fellowship

Trustees' Report and Financial Statements for the year
ended 31 December 2023

Registered Charity number 282756

Karen Hanlan Independent Examiner Limited

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Contents

	Page
Report of the trustees	3-7
Statement of Trustees responsibilities	8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Principle accounting policies	12-14
Notes to the financial statements	15-24

Report of the trustees

The trustees of the African Pastors' Fellowship ("the Charity") have pleasure in presenting their report and financial statements for the year ended 31 December 2023. The financial statements comply with the Charities Act 2011, the Constitution and 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

As set out in its Constitution, the Charity is established for the advancement of the Christian Religion by the provision of financial, spiritual and medical assistance to Church leaders of all denominations and their dependents in Africa, and other such countries as from time to time may be determined, and the training of such leaders. This is achieved by providing:

- A:
1. Local Training courses
 2. Related literature in relevant languages
 3. Basic equipment for ministry – books, bicycles, etc
 4. Additional pastoral care
- B: Expanding a fellowship of supporters who will aid the work of the African Pastors' Fellowship in developing countries through prayer and practical giving.

In shaping the objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The vision of APF is to empower Christian leaders so as to enable effective ministry that delivers community transformation through the local church.

The mission of APF is to develop the capacity of Christian leaders in partnership with African agencies to provide training, equipment and pastoral care (APF pastor the pastors that pastor the pastors).

The ultimate goal of our charitable objectives is to bring community transformation, mainly in rural sub-Saharan east Africa, through the local church (registered networks, denominations and related partner NGOs). This is achieved largely through investment in capacity building of faith community leaders (both lay and ordained). The future strategy is to resource and release indigenous leaders with vision, capacity and an existing ministry 'pastoring pastors' so as to increase, multiply and better culturally contextualise the work. Some projects bring obvious and immediate community transformation (such as sustainable domestic solar technology) while other projects (such as training in family values, entrepreneurship and sustainable farming) will bring lasting benefit in the longer-term.

ACHIEVEMENTS AND PERFORMANCE

Activity and Achievements

2023 was another busy and productive year. Progress continues being made to increasing the number of eVitabu subscribers and building digital capacity both practically and theologically. The biggest growth of eVitabu users were in Rwanda and Zambia due to the work of Rev Victor Imanaturikumwe and Pastor Lawson Lovyson, respectively. There continues to be organic growth across the continent and at the time of writing there are now 1,750 eVitabu users in 34 nations reaching an estimated number of 1.75m believers with Biblical, theological, social justice and development resources that are being used to shape communities with Christian hope. Work also took place to build capacity around digital tools, training and theology.

A number of significant new partnerships were developed, notably with the Uganda Assemblies of God and Baptist Convention of Kenya. There was also an exciting new venture in partnership with Spurgeon's College in the UK to offer their online Equipped for Digital Ministry course at a substantially subsidised cost to African pastors' applying through APF. To date more than 40 African pastors have enrolled with around 15 paid and making a start on their studies.

50 overseas grants were sent to support the ministry of African Training Partners (ATPs). The number of transactions was reduced from 2022 and this is in part a reflection of our strategic priority to resource fewer African Training Partners but with larger grants for them to manage. There were around 40 grants for in-service-training conferences in Burundi, Kenya, Malawi, Rwanda, Tanzania, Uganda and Zambia. Some ATPs received academic scholarships, travel costs, subsistence and support with administration and compliance costs. Multiple eVitabu awareness raising workshops and induction events were delivered, including an APF hosted conference in Kampala for Church of Uganda and other key east African partners, plus a variety of church and community projects such as Growing Greener in Malawi continue to be funded. Financial support was also availed for youth worker training and pastoral responses to humanitarian needs such as assistance for vulnerable women and children, medical and educational costs for African friends and partners.

There were two visits by UK personnel to Africa for networking, monitoring and training purposes. There will always remain a need for in-person contact but the mentoring and coaching of ATPs is seen as a more efficient, appropriate and sustainable model than multiple inter-continental trips each year. All of the above Africa-facing activity was supported by the UK team delivering excellent levels of administration, regulatory compliance and governance. This is an essential cost to the charity, especially with our mission being in the developing world, the diligence and skill of the UK staff should not be underestimated.

The successes and achievements briefly outlined above are set against a challenging financial backdrop where regular monthly unrestricted income for core costs is rarely enough to meet fixed monthly payments. In the modern geo-political and economic context gaining new donors and trust funding is hard to come by, especially for UK costs, however in 2023 several major donors committed to grants for more than one year, which is helpful and although cash-flow is sometimes hard to manage this does help a little with future planning.

FINANCIAL REVIEW

Finances in 2023

2023 was a satisfactory year for the charity from a financial perspective. Overall, income was up on 2022 and expenditure was lower. An increase in grant funding compared to 2022 was reflected in higher expenditure from restricted funds. Higher income and lower expenditure during the year also meant the Charity was able to replenish its reserves.

We remain very grateful for the generosity of our supporters who continue to provide for the work of APF through regular giving, responding to appeals and from gifts in wills. We also continue to benefit from generous gifts from grant making trusts.

Overall, our finances remain satisfactory, enabling us to move forward with our strategic objectives. The day-to-day challenge of cash-flow and ensuring reserve levels are maintained makes mid- to long-term investment difficult. A significant increase in funding would, for example, enable faster development and rollout of eVitabu and the appointment of national and regional directors in Africa, both of which are key strategic priorities.

Pension Liabilities and Reserves Policy

Since August 2022, an agreement referred to as a 'buy in policy' meant Just Group provided financial backing for all defined benefit (DB) pensions provided through the Baptist Pension Scheme. As a result, the scheme is no longer in a shortfall position and pension liabilities effectively ceased. Deficit contributions were reduced to a nominal £1 per month to reflect this. During 2024, members of the DB Plan will become policyholders of Just and in 2025 the DB Plan of the Baptist Pension Scheme will be wound up.

The current reserves policy is to maintain, as a minimum, sufficient general funds to cover at least three months' unavoidable costs, being approximately £21,000. General funds at 31 December 2023 were £35,526, compared to £12,886 at 31 December 2022. The Trustees have effectively built reserves to the minimum level during the year.

The Trustees are confident that the Charity will have sufficient cashflows to meet the annual liabilities as they become due. They see no reason to deviate from planned charitable expenditure, however, they will continue to monitor the charity's finances carefully.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The African Pastors' Fellowship is a registered charity (No. 282756) and governed by its Constitution originally adopted on 1 June 1981 and subsequently amended on 27 November 1990, 16 June 1999 and 27 March 2003.

Appointment of trustees, induction & training

New Trustees are appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Trust's activities and to be able to discharge their obligations as Trustees.

Management

The Trustees delegate the day to day running and administering of the Charity and its activities to the CEO and UK staff team.

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Revd Richard Suffern - Chairman
Mr Andrew Richardson - Treasurer
Mr John Chambers
Revd David J Howard (resigned 25 April 2023)
Revd Richard Tucker
Revd Andrew North
Mrs Florence Anne Lyttle (resigned 25 April 2023)
Mr Peter Flew (appointed 11 July 2023)
Mr Kingston Ogango (appointed 11 July 2023)
Ms Rose Mugabi (appointed 15 January 2024)

Chief Executive Officer:

Revd David Stedman

Projects & Finance Coordinator:

Mr Geoff Holder

Charity Number: 282756

Registered Office:

Station House
Station Approach
Adisham
Canterbury
CT3 3JE

Independent Examiner:

Karen Hanlan, ACA
Karen Hanlan Independent Examiner Limited
1 Saracen Close
Ettington
CV37 7SZ

Bankers:

Virgin Money
154-158 Kensington High Street
London
W8 7RL

Yorkshire Bank
7-11 High Street
Coventry
CV1 5SB

CCLA Investment Management
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Approved by the Board and signed on its behalf by:

Date: 13th May 2023

Revd Richard Suffern
Chairman of Trustees

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards including Statement of Recommended Practice 2015 'Accounting and Reporting by Charities'.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against un-authorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Independent Examiner's Report to the Trustees of the African Pastors' Fellowship

I report to the trustees on my examination of the accounts of the African Pastors Fellowship ('the Charity') for the year ended 31 December 2023 which are set out on pages 10-24.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 Charity as required by section 130 of the 2011 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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 13 May 2024

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Statement of financial activities

	Note	Un- restricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies	1	131,269	35,268	166,537	153,869
Other trading activities	2	3,444	-	3,444	5,802
Investments		384	-	384	37
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		135,097	35,268	170,365	159,708
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON:					
Raising Funds		(24,217)	-	(24,217)	(26,651)
Charitable activities		(88,202)	(45,597)	(133,799)	(152,878)
Other expenditure		-	-	-	(680)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE	3	(112,419)	(45,597)	(158,016)	(180,209)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net losses on investments		-	-	-	(10,032)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		22,678	(10,329)	12,349	(30,533)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Transfers between funds		(38)	38	-	-
Other recognised gains			-		34,870
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET MOVEMENT IN FUNDS		22,640	(10,291)	12,349	4,337
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS					
Total funds brought forward		12,886	27,835	40,721	36,384
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		35,526	17,544	53,070	40,721
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Balance sheet

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	5	-	-
Investments	6	-	33,730
		-	33,730
Current Assets			
Debtors	7	3,896	2,565
Cash at bank and in hand		53,738	11,478
Total current assets		57,634	14,043
Current Liabilities			
Creditors: amounts falling due within one year	8	(4,508)	(6,984)
Net current assets		53,126	7,059
Creditors: amounts falling due in more than one year	9	(56)	(68)
Net assets		53,070	40,721
Funds of the Charity:			
Restricted Funds	10	17,544	27,835
Unrestricted Funds			
- General	10	35,582	12,954
- Designated pension liability	10	(56)	(68)
Total un-restricted funds		35,526	12,886
Total funds of the Charity		53,070	40,721

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Revd Richard Suffern
Chairman of Trustees

Date: 13th May 2024

Principal accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from its donors. The charity's budget for 2024 shows that the charity will be able to operate in the foreseeable future. Based on this understanding the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income and expenditure

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income relating to future periods is deferred until activity takes place.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Staff costs are allocated to expenditure categories in accordance with the amount of time spent by staff across the different activities in which the Charity operates.

Principal accounting policies (continued)

Irrecoverable VAT is allocated to the expense heading to which it relates in accordance with standard accounting practice.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

On receipt, donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the facilities provided; a corresponding amount is then recognised in expenditure in the period of receipt.

Investment income

Bank interest and dividends are shown on the basis of amounts receivable in the year.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight-line basis over the estimated useful life of the asset at the following rates:

Office & Computer equipment	-	3 years
-----------------------------	---	---------

Fixed assets are capitalised when their cost exceeds £500.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

As a registered charity, no provision is considered necessary for taxation.

Principal accounting policies (continued)

Pensions

The Charity makes contributions to Pension Schemes at rates determined by the rules of the scheme. Contributions are charged to employee costs in the year in which they are payable.

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements

1. Income from donations and legacies

	2023		
	Un- restricted £	Restricted £	Total £
Gifts and donations	117,648	18,868	136,516
Gift Aid receivable	10,221	-	10,221
Legacies receivable	-	-	-
Grants	-	16,400	16,400
Donated facilities/services	3,400	-	3,400
	131,269	35,268	166,537

	2022		
	Un- restricted £	Restricted £	Total £
Gifts and donations	74,090	30,870	104,960
Gift Aid receivable	14,248	-	14,248
Legacies receivable	386	-	386
Grants	135	30,600	30,735
Donated facilities/services	3,540	-	3,540
	92,399	61,470	153,869

Donated facilities comprise the use of office space provided free of charge.

2. Income from trading activities

	2023 £	2022 £
Fundraising events	3,137	4,951
Fees receivable	307	851
	3,444	5,802

Notes to the financial statements (continued)

3. Analysis of expenditure

	Raising funds £	Charitable activities £	2023 Other Expenditure £	Total £
Salaries	20,633	60,655	-	81,288
Printing, publicity& platform fees	883	-	-	883
UK Fundraiser	1,776	-	-	1,776
UK Fundraising Events	925	-	-	925
African project costs - restricted	-	45,596	-	45,596
Other African project & travel costs	-	9,185	-	9,185
News & Prayer publications	-	3,126	-	3,126
UK office costs (including in-kind £3,400)	-	6,992	-	6,992
Postage & stationary	-	1,271	-	1,271
UK travel & hospitality	-	2,077	-	2,077
UK Training	-	2,334	-	2,334
Website/IT costs	-	1,413	-	1,413
Independent Examiners' fee	-	1,150	-	1,150
Trustees meetings and expenses	-	-	-	-
Total	24,217	133,799		158,016

	Raising funds £	Charitable activities £	2022 Other Expenditure £	Total £
Investment managers fees	183	-	-	183
Salaries	20,633	64,567	-	85,200
Printing, publicity& platform fees	425	-	-	425
UK Fundraiser	3,486	-	-	3,486
UK Fundraising Events	1,924	-	-	1,924
African project costs - restricted	-	50,672	-	50,672
Other African project & travel costs	-	17,228	-	17,228
News & Prayer publications	-	3,994	-	3,994
UK office costs (including in-kind £3,540)	-	6,610	-	6,610
Postage & stationary	-	1,043	-	1,043
UK travel & hospitality	-	3,306	-	3,306
UK Training	-	4,358	-	4,358
Independent Examiners' fee	-	1,100	-	1,100
Interest cost on pension liability	-	-	680	680
Total	26,651	152,878	680	180,209

Notes to the financial statements (continued)

4. Analysis of staff costs, trustee remuneration and expenses

	2023	2022
	£	£
Salaries	73,531	77,031
National Insurance	2,593	3,011
Pensions (Baptist Pension Scheme)	4,508	4,508
Pensions (Other schemes)	656	650
Total	<u>81,288</u>	<u>85,200</u>
	No.	No.
Average number of employees (full-time equivalent)	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £60,000 (2022: £nil).

Key management personnel comprise the Chief Executive Officer and the Trustees. Employee benefits for key management personnel total £49,588 (2022: £49,588) including pension contributions.

The charity Trustees were not paid nor received any other benefits from employment or provision of professional services in the year (2022: £nil). No Travel expenses or other costs were reimbursed to Trustees (2022: £nil).

5. Tangible fixed assets

	Office Equipment £
Cost	
At beginning and end of year	<u>3,501</u>
Depreciation	
At beginning and end of year	<u>3,501</u>
Net Book Value	
At 31 December 2023 and 2022	<u>-</u>

Notes to the financial statements (continued)

6. Investments

	2023	2022
	£	£
At beginning of the year	-	57,409
Additions	-	10
Disposals	-	(47,387)
Revaluations	-	(10,032)
	-	-
At end of year	-	-
Historical cost	-	-
Investments comprised:		
Listed investment funds	-	-
Cash awaiting investment	-	33,730
	-	33,730

7. Debtors

	2023	2022
	£	£
Prepayments	525	475
Gift aid receivable	3,371	1,163
Other income receivable	-	927
	3,896	2,565

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,030	4,997
Other creditors including taxation and social security	2,478	1,987
	4,508	6,984

9. Creditors: amounts falling due in more than one year

	2023	2022
	£	£
Liability for pension fund contributions	56	68

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

10. Funds

	Balance at beginning of year £	Income £	2023 Expenditure £	Transfers £	Balance at end of year £
Restricted funds					
<i>eVitabu</i>					
- eVitabu devices	629	-	(629)	-	-
- Christian Leaders Fellowship, Somalia	4,985	-	(4,112)	-	873
	5,614	-	(4,741)	-	873
<i>African Training Partners</i>					
- African Partners Project	1,665	14,600	(13,889)	-	2,376
- Specific ATP's supported	-	1,100	(1,100)	-	-
- Wisdom Bible School	2,150	-	(195)	-	1,955
- Atirir Bible School	1,885	1,850	(1,943)	-	1,792
- Church of Uganda	7,075	200	(2,627)	-	4,648
- St Paul's TC (Kapsabet)	1,400	2,200	(3,591)	(9)	-
- Children's Workers Training	-	2,600	(2,694)	94	-
	14,175	22,550	(26,039)	85	10,772
<i>Church Community Projects</i>					
- Local Language Bibles	4,779	2,000	(880)	-	5,899
- Bicycles	815	-	(815)	-	-
- Growing Greener	-	10,718	(10,685)	(33)	-
- Jubilee Trees	60	-	(60)	-	-
- Other Solar projects	2,392	-	(2,377)	(15)	-
	8,046	12,718	(14,817)	(48)	5,899
Total Restricted Funds	27,835	35,268	(45,597)	38	17,544
Unrestricted funds					
- General fund	12,954	135,097	(112,419)	(50)	35,582
- Designated pension reserve	(68)	-	-	12	(56)
	12,886	135,097	(112,419)	(38)	35,526
Total Funds	40,721	170,365	(158,016)	-	53,070

African Pastors' Fellowship
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

	Balance at beginning of year £	Income £	2022 Expenditure £	Transfers £	Gains/ (losses) £	Balance at end of year £
Restricted funds						
<i>eVitabu</i>						
- eVitabu devices	629	-	-	-	-	629
- Christian Leaders Fellowship, Somalia	-	6,250	(1,265)	-	-	4,985
- eVitabu general	6,734	21,248	(39,145)	11,163	-	-
	7,363	27,498	(40,410)	11,163	-	5,614
<i>African Training Partners</i>						
- African Partners Workers	-	12,838	(11,173)	-	-	1,665
- Wisdom Bible School	2,500	-	(350)	-	-	2,150
- Atirir Bible School	1,825	1,680	(1,620)	-	-	1,885
- Church of Uganda	-	6,250	(4,175)	5,000	-	7,075
- St Paul's TC (Kapsabet)	-	2,400	(1,000)	-	-	1,400
- Training Ministry/Cephas	4,289	-	(4,289)	-	-	-
- Children's Workers Fund	2,651	200	(3,015)	164	-	-
	11,265	23,368	(25,622)	5,164	-	14,175
<i>Church Community Projects</i>						
- Local Language Bibles	11,295	4,700	(5,966)	(5,250)	-	4,779
- Bicycles	1,324	66	(575)	-	-	815
- Pastoral Care	1,000	-	(1,000)	-	-	-
- Growing Greener	-	5,600	(5,416)	(184)	-	-
- Jubilee Trees	527	238	(705)	-	-	60
- Other Solar projects	2,392	-	-	-	-	2,392
	16,538	10,604	(13,662)	(5,434)	-	8,046
Total Restricted Funds	35,166	61,470	(79,694)	10,893	-	27,835
Unrestricted funds						
- General fund	38,482	98,238	(99,835)	(13,899)	(10,032)	12,954
- Designated pension reserve	(37,264)	-	(680)	3,006	34,870	(68)
	1,218	98,238	(100,515)	(10,893)	24,838	12,886
Total Funds	36,384	159,708	(180,209)	-	24,838	40,721

Notes to the financial statements (continued)

Transfers to restricted funds relate to spending on projects from general funds where project funding was insufficient.

Projects have been grouped under the Charity's key activity headings and specific funds are for the purpose described below:

eVitabu – eVitabu is an Android app placing an entire library of text, audio, and video resources into the hands of African church and community leaders. The app contains text, audio and video resources from academic institutions, development agencies, publishers, and prominent Christian leaders in a range of languages. Funding is allocated for development, maintenance, production, and delivery of eVitabu. This project is now such a fundamental part of the Charity's core work that income raised to support this activity, which comes from individuals, trusts and organisations is treated as general income unless a more specific restriction is applied.

Christian Leaders Fellowship, Somalia - CLF is a network of churches and pastors from various nations working with the UN in the Mogadishu International Airport Green Zone. APF supports an outreach to the hospital within the Green Zone, which is popular with local Somalis, as well as eVitabu use among leaders. With the International Association of Evangelical Chaplains, a conference was organised during 2023 in Uganda for civilians and service personnel to reflect on chaplaincy in conflict zones, especially in majority Muslim locations.

African Training Partners

African Partners Workers (APWs) – APW is a generic term used to describe key personnel and partners in Africa who are either commissioned to work on a contracted basis in the delivery of charity objectives and/or apply to the charity for funding to deliver training programmes, eVitabu workshops, academic scholarships and pastoral grants for personal need or seed funding community-based projects. APWs include each of the partners listed below as well as individuals such as Daniel Odor Gwara (Kenya) and Heavenlight Luoga (Tanzania).

Wisdom Bible School – Wisdom Bible School provides training for rural pastors in Gakenke and Rulindo Districts of northern Rwanda. Recent Rwandan government regulations require pastors to have a basic accredited theological qualification and the Wisdom Bible School is supporting the formal training of rural pastors who cannot continue to lead their churches without it.

Atirir Bible School – Funding supports theology students attending Atirir Bible School in rural north-eastern Uganda.

Church of Uganda – APF's partnership with the Church of Uganda National Secretariat APF is helping the CofU in its vision to provide ministry and academic resources to its Tier 2 clergy. As part of this, eVitabu is used as a platform for CofU clergy to publish papers and resources while also cascading the app nationally to an estimated 4,000 leaders within the denomination.

Notes to the financial statements (continued)

St Paul's TC (Kapsabet) – APF receives funds from St Barbara's Church in Coventry and manages their transfer and delivery to St Paul's Theological College in Kapsabet, Kenya. The support is allocated for infrastructure improvements at St John's Theological College and to make good theological education more accessible across the region.

Children's Workers Fund – The Children's Worker Fund is used to support children's and youth leaders in Africa. During 2023, grants were made to APF partners including Faith Babies Home and Love and Care for the Child Ministries, both in Uganda.

Church Community Projects

Local Language Bibles – Across rural Africa, church leaders have very limited access to Bibles, especially in their own languages. The Local Language Bible fund issued to purchase and distribute Bibles to church leaders serving in remote areas through APF partners. During 2023, local language Bible grants were distributed by APF partners Walubo Jude and Joshua Ssemenda in Uganda.

Growing Greener – The Growing Greener fund is used to run sustainable agriculture training to help rural communities reduce poverty and adapt to climate change impacts. The training is delivered by church leaders from New Life Christian Church in Malawi and Word of God Ministries in Zambia.

Jubilee Trees – In partnership with Cephas Leadership Foundation (previously the Baptist Union of Uganda) and Climate Stewards, the Jubilee Trees project is planting indigenous trees around churches in Uganda to provide shade, timber and fruit, in addition to improving local ecosystems and biodiversity. The trees combat climate change by capturing carbon in the atmosphere. Climate Stewards match fund 50% of the project's budget.

Solar projects – APF works with Morogoro Diocese, Tanzania and Kigeme Diocese, Rwanda to provide church leaders with household solar power for lighting and income from mobile phone charging services. A small percentage of the profits from mobile phone charging services is used by pastors in the project to pay back into the schemes so more solar units can be bought and others can benefit.

Notes to the financial statements (continued)

11. Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	-	-	-
Current assets	40,090	17,544	57,634
Current liabilities	(4,508)	-	(4,508)
Long term liabilities	(56)	-	(56)
Total	35,526	17,544	53,070

Fund balances at 31 December 2022 are represented by:	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	-	-	-
Investments	5,895	27,835	33,730
Current assets	14,043	-	14,043
Current liabilities	(6,984)	-	(6,984)
Long term liabilities	(68)	-	(68)
Total	12,886	27,835	40,721

12. Transactions with related parties

There were the following transactions with related parties during the year:

Donations and gifts, without conditions, from six Trustees - £6,504 (2023: £5,509).

13. Controlling Interests

The Charity is controlled by the Trustees.

Notes to the financial statements (continued)

14. Prior Year Comparative Statement of Financial Activities for 2022

	Un- restricted funds £	Restricted funds £	Total funds 2022 £
INCOME FROM:			
Donations and legacies	92,399	61,470	153,869
Other trading activities	5,802	-	5,802
Investments	37	-	37
TOTAL INCOME	98,238	61,470	159,708
EXPENDITURE ON:			
Raising Funds	(26,651)	-	(26,651)
Charitable activities	(73,184)	(79,694)	(152,878)
Other expenditure	(680)	-	(680)
TOTAL EXPENDITURE	(100,515)	(79,694)	(180,209)
Net gains on investments	(10,032)	-	(10,032)
Net expenditure	(12,309)	(18,224)	(30,533)
Transfers between funds	(10,893)	10,893	-
Other recognised gains	34,870	-	34,870
NET MOVEMENT IN FUNDS	11,668	(7,331)	4,337
RECONCILIATION OF FUNDS			
Total funds brought forward	1,218	35,166	36,384
Total funds carried forward	12,886	27,835	40,721