

# **Africa Missions Engld**

Charity no 1114316

## **Annual Accounts**

**1st Jan 2019 - 31st Dec 2019**

**Prepared by DTT Consultancy Ltd**

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## **Africa Missions UK**

### **INDEPENDENT EXAMINERS REPORT FOR THE PERIOD 1 Jan 2018 to 31 Dec 2019**

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I report on the financial statements of Africa Mission England for the year ended 31 December 2018 which comprise the statement of financial activities, the balance sheet, and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006 does not apply. It is my responsibility to examine accounts under section 43 of the Act, as amended, to follow procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, as amended, whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tunji Ogedengbe  
36 Daffodil Close  
Hatfield  
AL10 9FF

4th August 2020

Africa Missions Engld			Charity No	1114316	
Annual accounts for the period					
Period start date	01/01/2019	To	Period end date	31/12/2019	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	27,406	-	-	27,406	27,201
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	27,406	-	-	27,406	27,201
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>				-	-	-	
Costs of generating voluntary income		S07	18,370	-	-	18,370	26,333
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	11,578	-	-	11,578	9,820
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	29,948	-	-	29,948	36,153
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 2,542	-	-	- 2,542	- 8,952
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 2,542	-	-	- 2,542	- 8,952
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Prior Year Adjustment			- 21,919			- 21,919	
<b>Net movement in funds</b>		S19	- 2,542	-	-	- 2,542	- 8,952
<b>Total funds brought forward</b>		S20	26,856	-	-	26,856	35,808
<b>Total funds carried forward</b>		S21	2,394	-	-	2,394	26,856

## Section B

## Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	-	-	-	-	-
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06		-	-	-	
(Short term) investments		B07		-	-	-	
Cash at bank and in hand		B08	2,894	-	-	2,894	27,356
<b>Total current assets</b>		B09	2,894	-	-	2,894	27,356
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	500	-	-	500	500
<b>Net current assets/(liabilities)</b>		B11	2,394	-	-	2,394	26,856
<b>Total assets less current liabilities</b>		B12	2,394	-	-	2,394	26,856
<b>Creditors: amounts falling due after one year</b>	(Note 13)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-	-	-	-
<b>Net assets</b>		B15	2,394	-	-	2,394	26,856
<b>Funds of the Charity</b>							
Unrestricted funds		B16	2,394			2,394	26,856
b/f		B17				-	
Restricted income funds (Note 14)		B18		-		-	
Endowment funds (Note 15)		B19			-	-	
<b>Total funds</b>		B20	2,394	-	-	2,394	26,856

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Andrew Adeleke	14th Apr 2020

## Section C

## Notes to the accounts

### Note 1 Basis of preparation

***This section should be completed by all charities .***

#### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

#### 1.3 Changes to previous accounts

The comparative figures in the report is for non charitable status and for information only.

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#### 1.4 Foreign currencies

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### INCOMING RESOURCES

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

## Section C

## Notes to the accounts

(cont)

**Note 3 Analysis of incoming resources***Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Individual & Churches	27,406	27,201
	Other		
	<b>Total</b>	27,406	27,201
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Website	242	115
	Advert/Publicity	865	-
	Accountancy Fee	500	500
	Hospitality	-	69
	Travel and Substinence	4,771	4,542
	Postage	134	770
	Welfare	-	500
	HMRC	-	100
	Administrative fees	-	3,894
	Conference	7,324	14,643
	Professional Fees	4,534	1,200
	<b>Total</b>	<b>18,370</b>	<b>26,333</b>
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investment management costs		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Charitable activities	Africa Missions Wales		
	Africa Missions Global		
	FOL		
	Kenya		
	Africa Missions Northern Ireland		
	Malawi		
	Zambia		
	Outreach	3,278	2,000
	Projects	8,300	4,820
	Donation	-	3,000
	<b>Total</b>	<b>11,578</b>	<b>9,820</b>
Governance costs	Charity registration	-	-
	Companies House		
	<b>Total</b>	<b>-</b>	<b>-</b>



## Section C

## Notes to the accounts

(cont)

## Note 5 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

## Note 6 Details of certain items of expenditure

## 6.1 Trustee expenses

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

## 6.2 Fees for examination or audit of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
500	500

## Section C

## Notes to the accounts

(cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

### Note 12 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

#### 12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
500	500	-	-
500	500	-	-

#### 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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