

REGISTERED CHARITY NUMBER: 1152626

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2019
for
Johane Masowe-Chishanu Apostles (1931)

MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

Johane Masowe-Chishanu Apostles (1931)

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for the Year Ended 31 October 2019

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Report of the Trustees
for the Year Ended 31 October 2019

The trustees present their report with the financial statements of the charity for the year ended 31 October 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and activities

JM-CA (1931) Charity is committed to enabling as many people as possible to worship at our church and to become part of our Johane Masowe-Chishanu Apostles (1931) (or JM-CA (1931)) community, maintaining an overview of worship throughout the Church and making suggestions on how our services can involve in view of the diversity of the community groups that live within our church localities.

Our services and worship put faith into practice through prayer, preaching and singing. In particular we try to help ordinary people to live out their faith as part of our JM-CA (1931) community through:

- Worship and Prayer; learning about the Gospel and developing their knowledge and trust in Jesus.
- Family values, support and encouragement.
- Missionary and outreach programme.

The principal activities in the period were:

- Preaching and spreading the word of God to the members and non-members in the UK and abroad;
- Fulfilling goals as set out by the Holy Spirit;
- Teaching and encouraging the adherence to the Ten Commandments;
- Encouraging co-operation, fellowship and unity amongst members of the Church and the communities;
- Facilitating and encouraging self-help projects.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Worship and Prayer

JM-CA (1931) offers regular Sunday services and once a month evening prayer service over the course of the year that our community find both beneficial and spiritually fulfilling.

For the fourth success year running, this year we welcomed more families into our church and we continued to have monthly planning meetings. These continued to be well received.

We continued with outreach worship programmes to other communities inside and outside the UK. Several church members travelled to Republic of Ireland, Spain, and Ecuador as part of missionary and outreach work. In 2019 we're scheduled for Panama and Costa Rica missionary and outreach trips. In addition, our church youth (12-35yrs) are scheduled to travel to Guernsey for a spiritual retreat.

Church Administration

As part of the management and administration of the Charity in the reporting period the Trustees undertook the following:

- Engagement of accountants and solicitors to assist and guide the Trustees in the development of good church administration through management policies and procedures, in line with national guidance to ensure the Charity complies with the UK charity regulation.
- Sought professional advice to prepare our annual accounts and financial statement to ensure our charity complies with the Charity Commission regulation and uphold transparency.
- Continues with the awareness initiatives for the membership regarding the compliance, accountability, security and democracy issues specifically with the Charity Commission and the UK in general.

FINANCIAL REVIEW

Review of the Financial Statements

Johane Masowe-Chishanu Apostles (1931) reported a surplus of £186 (2018: £1,756) during the year.

Receipts

Receipts totalling £42,031 (2018: £36,454) was from voluntary member donations in the form of unrestricted funds of which £11,471 (2018: £11,115) was used to pay the hiring of local venues and transportation services and £30,374 (2018: £23,583) was spent on our missionary campaign and outreach programmes. There were no external grants or donations made as can be seen in the Financial Statements.

Johane Masowe-Chishanu Apostles (1931)

Report of the Trustees for the Year Ended 31 October 2019

FUTURE PLANS

To continue to facilitate

- Services - Worship by putting faith into practice through prayer, preaching and singing and to help ordinary people to live out their faith as part of our JM-CA. (1931) community, (b) Worship and Prayer - learning about the Gospel and (c) Knowledge developing understanding and trust in Jesus, the missionary and outreach programmes.
- To provide pastoral care for elders in the church, families and communities.
- To hold fund raising activities for sustainability (some operational costs) and property acquisitions such as identifying and purchasing our own Church buildings.
- To identify and acquire suitable accounting software, review and improve our accounting systems so as to submit year-end financial statements to charity commission within the set deadline.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

Johane Masowe-Chishanu Apostles (1931) Charity is a membership association governed by its Constitution dated 28 April 2013. The Charity was registered as a Charity (No. 1152626) with the Charity Commission on 27th June 2013.

The Charity does not employ any staff but is run by a board of Trustees within the guidance of the Constitution. Trustees are appointed by Church membership in accordance with the Constitution and do not receive any salary or payment.

The Charity comprises local Church Congregations, known as Soves, to allow membership to attend religious activities and church services in different localities such as in Kettering, Hatfield, Bristol, Derby and Birmingham. The religious activities and local Sunday church services are attended by church members and also non-church members who are willing to receive the word of God and spiritual healing.

Recruitment and appointment of new trustees

The charity is governed by a board of trustees. This is to ensure that the board has the skills and experience required to oversee the management of the charity and its operations. The Charity trustees are responsible for general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

Induction and training of new trustees

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent activities and an explanation of broad format and process.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152626

Johane Masowe-Chishanu Apostles (1931)

Report of the Trustees
for the Year Ended 31 October 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Pothecary Witham Weld Solicitors
70 St. Georges Square
London
SW1V 3RD

Trustees

Mr Olta Zimuto	Chairperson
Mrs Barbara Gudo	
Mr Daniel Zondwayo	
Mr John Mangondo	
Ms Musta Chinyanga	
Mr Kudzayi Ndume	
Ms Juliana Nyikavaranda	
Mrs Tendayi Chimbeva	

Independent examiner

MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

Bankers

Barclays Bank
53-55 Broadmead
Bristol
BS1 3EA

Approved by order of the board of trustees on 2 June 2021 and signed on its behalf by:



Mr Olta Zimuto - Chairperson

Independent Examiner's Report to the Trustees of
Johane Masowe-Chishanu Apostles (1931)

Independent examiner's report to the trustees of Johane Masowe-Chishanu Apostles (1931)

I report to the charity trustees on my examination of the accounts of the Johane Masowe-Chishanu Apostles (1931) (the Trust) for the year ended 31 October 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I 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 Trust as required by section 130 of the 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.



Shabbir Aslam FCPAA
MSA Accountancy & Business Advisors
Business Box
3 Oswin Road
Leicester
Leicestershire
LE3 1HR

2 June 2021

Johane Masowe-Chishanu Apostles (1931)

Statement of Financial Activities
for the Year Ended 31 October 2019

		31.10.19 Unrestricted fund £	31.10.18 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>42,031</u>	<u>36,454</u>
Total		42,031	36,454
 EXPENDITURE ON			
Raising funds	2	<u>41,845</u>	<u>34,698</u>
NET INCOME		186	1,756
 RECONCILIATION OF FUNDS			
Total funds brought forward		7,370	5,614
 TOTAL FUNDS CARRIED FORWARD		<u><u>7,556</u></u>	<u><u>7,370</u></u>

The notes form part of these financial statements

Johane Masowe-Chishanu Apostles (1931)

Balance Sheet
At 31 October 2019

	Notes	31.10.19 Unrestricted fund £	31.10.18 Total funds £
CURRENT ASSETS			
Cash at bank		9,778	7,370
CREDITORS			
Amounts falling due within one year	5	(2,222)	-
NET CURRENT ASSETS		<u>7,556</u>	<u>7,370</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,556</u>	<u>7,370</u>
NET ASSETS		<u>7,556</u>	<u>7,370</u>
FUNDS			
Unrestricted funds	7	<u>7,556</u>	<u>7,370</u>
TOTAL FUNDS		<u>7,556</u>	<u>7,370</u>

The financial statements were approved by the Board of Trustees on 2 June 2021 and were signed on its behalf by:



Mr Olta Zimuto - Chairperson

The notes form part of these financial statements

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 2015)', 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.

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.

2. RAISING FUNDS

Raising donations and legacies

	31.10.19	31.10.18
	£	£
Support costs	<u>41,845</u>	<u>34,698</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2019 nor for the year ended 31 October 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2019 nor for the year ended 31 October 2018.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>36,454</u>
Total	36,454
 EXPENDITURE ON	
Raising funds	<u>34,698</u>
Total	34,698
 NET INCOME	1,756
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>5,614</u>
 TOTAL FUNDS CARRIED FORWARD	<u>7,370</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.19 £	31.10.18 £
Bank loans and overdrafts (see note 6)	<u>2,222</u>	<u>-</u>

6. LOANS

An analysis of the maturity of loans is given below:

	31.10.19 £	31.10.18 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>2,222</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

7. MOVEMENT IN FUNDS

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	7,370	186	7,556
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,370</u>	<u>186</u>	<u>7,556</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,031	(41,845)	186
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>42,031</u>	<u>(41,845)</u>	<u>186</u>

Comparatives for movement in funds

	At 1.11.17 £	Net movement in funds £	At 31.10.18 £
Unrestricted Funds			
General fund	5,614	1,756	7,370
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,614</u>	<u>1,756</u>	<u>7,370</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,454	(34,698)	1,756
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,454</u>	<u>(34,698)</u>	<u>1,756</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

7. MOVEMENT IN FUNDS - continued

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

	At 1.11.17 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	<u>5,614</u>	<u>1,942</u>	<u>7,556</u>
TOTAL FUNDS	<u>5,614</u>	<u>1,942</u>	<u>7,556</u>

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	<u>78,485</u>	<u>(76,543)</u>	<u>1,942</u>
TOTAL FUNDS	<u>78,485</u>	<u>(76,543)</u>	<u>1,942</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2019.

Johane Masowe-Chishanu Apostles (1931)

Reconciliation of Income and Expenditure
for the Year Ended 31 October 2018

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		36,454	-	36,454
EXPENDITURE ON				
Raising funds		<u>34,698</u>	<u>-</u>	<u>34,698</u>
NET INCOME		<u>1,756</u>	<u>-</u>	<u>1,756</u>

Johane Masowe-Chishanu Apostles (1931)

Reconciliation of Funds

At 1 November 2017

(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		-	-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-
		<hr/>	<hr/>	<hr/>
		-	-	-
		<hr/>	<hr/>	<hr/>
FUNDS		<hr/>	<hr/>	<hr/>
TOTAL FUNDS		-	-	-
		<hr/>	<hr/>	<hr/>

Johane Masowe-Chishanu Apostles (1931)

Reconciliation of Funds

At 31 October 2018

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
CURRENT ASSETS				
Cash at bank		<u>7,370</u>	<u>-</u>	<u>7,370</u>
NET CURRENT ASSETS		<u>7,370</u>	<u>-</u>	<u>7,370</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,370</u>	<u>-</u>	<u>7,370</u>
NET ASSETS		<u>7,370</u>	<u>-</u>	<u>7,370</u>
FUNDS				
Unrestricted funds		<u>7,370</u>	<u>-</u>	<u>7,370</u>
TOTAL FUNDS		<u>7,370</u>	<u>-</u>	<u>7,370</u>

Detailed Statement of Financial Activities
for the Year Ended 31 October 2019

	31.10.19 £	31.10.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Members donations	9,458	6,982
Donations for mission based work	<u>32,573</u>	<u>29,472</u>
	<u>42,031</u>	<u>36,454</u>
Total incoming resources	42,031	36,454
EXPENDITURE		
Support costs		
Management		
Insurance	349	-
Finance		
Rent, rates and water	841	1,917
Bank charges	32	12
Accountancy and legal fees	2,070	5,130
Meetings	11,471	11,115
Mission costs	4,514	9,534
Travel and subsistence	<u>22,568</u>	<u>6,990</u>
	<u>41,496</u>	<u>34,698</u>
Total resources expended	41,845	34,698
	<hr/>	<hr/>
Net income	<u>186</u>	<u>1,756</u>

