

**WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 OCTOBER 2022**

**Charity Registration No. 1113543**

**Company Registration No. 05596808 (England and Wales)**

## **WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

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## **WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

### **LEGAL AND ADMINISTRATION INFORMATION**

#### **Directors**

Abednego Dube	(Resigned 7 June 2022)
Vincent Mutepe	
Sambulelwe Sibanda	(Resigned 31 March 2022)
Sevelina Ndlovu	
Thwasile Lungile Sibanda	(Resigned 31 March 2022)
Edwin Tafadzwa Jahwi	(Appointed 1 April 2022)
Alfred Tafadzwa Maguraushe	(Appointed 1 April 2022)
Polite Nothando Tshuma	(Appointed 14 June 2022)
Vincent Mutepe	
Dr Goodwill Shana	(Appointed 1 July 2023)
Maureen Beryl Shana	(Appointed 1 July 2023)

#### **Secretary**

Vincent Mutepe

#### **Charity number**

1113543

#### **Company number**

05596808

#### **Principal address**

124 City Road  
City Road  
London  
EC1V 2NX

#### **Registered office**

124 City Road  
City Road  
London  
EC1V 2NX

## **WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2021**

The trustees present their report and accounts for the year ended 31 October 2022.

The accounts have been prepared in accordance with the accounting policies set out on note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also directors for the purpose of company law, and served during the year, were:

Abednego Dube	(Resigned 7 June 2022)
Vincent Mutepfe	
Sambulelwe Sibanda	(Resigned 31 March 2022)
Sevelina Ndlovu	
Thwasile Lungile Sibanda	(Resigned 31 March 2022)
Edwin Tafadzwa Jahwi	(Appointed 1 April 2022)
Alfred Tafadzwa Magoraushe	(Appointed 1 April 2022)
Polite Nothando Tshuma	(Appointed 14 June 2022)

New Trustees are appointed by the majority vote of members in general meeting.

Only trustees with suitable spiritual and business experience are appointed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Organisational structure**

The trust is a branch of the mother church, Word of Life International Ministries, based in Zimbabwe.

The trust operates two congregations, Wolverhampton/Birmingham and London, with branch leaders who act as Pastors.

The trust is administered on a day to day basis by the trustees. Dr Goodwill Shana and Pastor Maureen Shana oversee the ministry.

#### **Risk assessment**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that the systems are in place to mitigate exposure to the major risks.

#### **Objectives**

The charity's objects are to advance the Christian faith and to relieve persons who are in conditions of need and hardship.

## **WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021**

#### **Activities, achievement, and performance**

The London and Birmingham branches of Word of Life International Ministries have continued to carry their mandate, which is, "affecting the community for Christ in every sphere". This has been delivered through regular in-person and online church services that are open to the local community and development and training of congregants for effective ministry and leadership. For the period under review, the London branch opened for in-person services while the Birmingham branch continued to meet on a virtual online platform.

The company's voluntary income and donations have increased by £42,699 compared to the same period last year due to the resumption of in-person meetings at the London branch which resulted in increased attendance and giving. Furthermore, an International HQ Office account was opened to receive tithes and offering from Word of Life International Ministries members that are based outside Africa and not in the UK. Expenditure increased by £52,203 in the same period due to increased conference and travel expenses as the church reposition itself for growth post-covid through capacity building and leadership training.

#### **Public benefit**

The charity believes that the principal aims as described above provide adequate disclosure that these are in accordance with the Charities Commission public benefit requirements.

#### **Financial review**

There was a surplus on unrestricted funds of £55 for the year.

#### **Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the year.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

#### **Trustees' responsibilities in relation to the financial statements**

The trustees, who are also directors of Word of Life Ministries (London and Birmingham) for the purposes of company law are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board of trustees



Sevelina Ndlovu

Trustee

Dated: 29 July 2023

## **WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

I report on the accounts of the charity for the year ended 31 October 2022, which are set out on pages 6 to 11.

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

The trustees, who are also directors of Word of Life Ministries (London and Birmingham) for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 usual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedure undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



Alaster Ndlovu  
11 Gainsborough Drive  
Wolverhampton  
WV6 7NR

Dated: 29 July 2023

WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	2022 £	2021 £
<b><u>Incoming resources from generated funds</u></b>			
Voluntary income		59,553	16,584
<b>Total incoming resources</b>	<b>3</b>	<b>59,553</b>	<b>16,584</b>
<b><u>Resources expended</u></b>			
Direct charitable expenditure		59,498	7,295
<b>Total resources expended</b>	<b>4</b>	<b>59,498</b>	<b>7,295</b>
<b>Net income / (expenditure) for the year/ Net movement in funds</b>		<b>55</b>	<b>9,289</b>
Fund balance at 1 November 2021		23,090	13,801
<b>Fund balance at 31 October 2022</b>	<b>11</b>	<b>23,145</b>	<b>23,090</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



## WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

### BALANCE SHEET AS AT 31 OCTOBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Tangible assets	8		166		330
<b>Current assets</b>					
Debtors		1,674		1,675	
Cash at bank and in hand		22,835		21,085	
<b>Net current assets</b>		<u>24,509</u>		<u>22,760</u>	
<b>Creditors: amount falling due within one year</b>		<u>(1,530)</u>		-	
<b>Total current assets less current liabilities</b>			<u>22,979</u>		<u>22,760</u>
<b>Net assets less current liabilities</b>			<u>23,145</u>		<u>23,090</u>
<b>Income funds</b>					
Unrestricted funds	10		<u>23,145</u>		<u>23,090</u>
			<u>23,145</u>		<u>23,090</u>

For the period ending 31 October 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit, since no member of the company has deposited a notice, pursuant of section 476 of the Companies Act 2006, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company .

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These accounts were approved by the Board on 29 July 2023.

#### SIGNED ON BEHALF OF THE BOARD BY:



Sevelina Ndlovu  
Trustee

Company Registration No. 05596808 (England and Wales)

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**1. Accounting policies**

**1.1 Basis of preparation**

The financial statement have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

**1.2 Preparation of the accounts on a going concern basis**

After making an assessment of the company's financial position, the trustees have a reasonable expectation that the company has adequate resources to continue to meet its obligations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**1.3 Incoming resources**

Voluntary income and donations are accounted for as received by the charity.

Grants are recognised in full in the Statement of Financial activities in the period in which they are receivable.

All other income is recognised on a receivable basis except in so far as it is capable of financial measurement.

**1.4 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis and included irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Where costs cannot be directly attributable to specific activities, they have apportioned across the cost categories on a basis consistent with the use of these resources.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% on a straight line basis
Motor vehicles	20% on a straight line basis

Equipment costing in excess of £200 is capitalised.

**1.6 Restricted funds**

Restricted funds are subject to specific conditions by donors as to how they may be used.

## WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

#### 2. Funds

The charity operates a general fund to oversee the day to day operations of the charity.

The London and Birmingham branches are shown as designated funds.

Certain monies are raised for projects but are regarded as part of the General Activities of the trust.

#### 3. Incoming resources

	2022	2021
	£	£
<b>Voluntary income</b>		
Tithes and offerings	<b>59,553</b>	16,584
Total incoming resources	<b>59,553</b>	16,584

#### 4. Resources expended

	2022	2021
	£	£
<b>Direct charitable expenditure</b>		
Travel, motor, and conferences expenses	<b>44,290</b>	3,299
Storage costs	<b>1,150</b>	1,303
Rent / Hire of premises	<b>8,380</b>	200
Depreciation	<b>164</b>	164
Miscellaneous	<b>5,514</b>	2,329
Total resources expended	<b>59,498</b>	7,295

#### 5. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

#### 6. Employees

There were no employees during the year.

## WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

#### 7. Related transactions

The trust comes under the umbrella of the Word of Life International Ministries Zimbabwe. Air fares and other costs are paid by the trust on behalf of the churches for oversight, strategic direction, and leadership development.

#### 8. Tangible fixed assets

	<b>Fixtures, fittings and equipment</b>
	£
<b>Cost</b>	
At 1 November 2021	12,363
Additions	-
Disposals	-
<b>At 31 October 2022</b>	<b><u>12,363</u></b>
<b>Depreciation</b>	
At 1 November 2021	12,033
Charge for the year	164
Disposals	-
<b>At 31 October 2022</b>	<b><u>12,197</u></b>
<b>Net book value</b>	
<b>At 31 October 2022</b>	<b><u>166</u></b>
At 31 October 2021	<u>330</u>

WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 OCTOBER 2022

9. Movements in funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance as 31 October 2022 £
<b>Unrestricted funds</b>				
London	(2,204)	32,321	(39,841)	(6,724)
Birmingham	25,294	2,100	(531)	26,863
<b>International HQ Office</b>	-	22,132	(19,126)	3,006
	<b>23,090</b>	<b>55,553</b>	<b>(59,498)</b>	<b>23,145</b>

**WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

**LONDON  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	2022 £	2022 £	2021 £	2021 £
<b>Incoming resources</b>				
Tithes and offerings	<u>35,321</u>		<u>12,807</u>	
<b>Total incoming resources</b>		<b>35,321</b>		<b>12,807</b>
<b>Resources expended</b>				
Travel, motor and conferences expenses	26,863		3,217	
Storage costs	1,150		1,303	
Rent / Hire of premises	8,380		-	
Depreciation	124		124	
Miscellaneous	<u>3,324</u>		<u>2,329</u>	
<b>Total resources expended</b>		<u><b>(39,841)</b></u>		<u><b>(6,973)</b></u>
<b>Net incoming resources before transfers</b>		<b>(4,520)</b>		<b>5,834</b>
Funds balances at 1 November 2021		<b>(2,204)</b>		<b>(8,038)</b>
<b>Funds balances at 31 October 2022</b>		<u><b>(6,724)</b></u>		<u><b>(2,204)</b></u>

**WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

**BIRMINGHAM  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	2022 £	2022 £	2021 £	2021 £
<b>Incoming resources</b>				
Tithes and offerings	<u>2,100</u>		<u>3,777</u>	
<b>Total incoming resources</b>		<b>2,100</b>		<b>3,777</b>
<b>Resources expended</b>				
Depreciation	40		40	
Rent / Hire of premises	-		200	
Travel, motor, and conferences expenses	<u>491</u>		<u>82</u>	
<b>Total resources expended</b>		<u>(531)</u>		<u>(322)</u>
<b>Net incoming resources before transfers</b>		<b>1,569</b>		<b>3,455</b>
Funds balances at 1 November 2021		<b>25,294</b>		21,839
<b>Funds balances at 31 October 2022</b>		<u><b>26,863</b></u>		<u>25,294</u>

**WORD OF LIFE MINISTRIES (LONDON AND BIRMINGHAM)**

**INTERNATIONAL HQ OFFICE  
FOR THE YEAR ENDED 31 OCTOBER 2022**

	2022	2022	2021	2021
	£	£	£	£
<b>Incoming resources</b>				
Tithes and offerings	<u>22,132</u>		<u>-</u>	
<b>Total incoming resources</b>		<b>22,132</b>		-
<b>Resources expended</b>				
Depreciation	-		-	
Rent / Hire of premises	-		-	
Travel, motor, and conferences expenses	16,936		-	
Miscellaneous	<u>2,190</u>		<u>-</u>	
<b>Total resources expended</b>		<u>(19,126)</u>		-
<b>Net incoming resources before transfers</b>		<b>3,006</b>		-
Funds balances at 1 November 2021		-		-
<b>Funds balances at 31 October 2022</b>		<u><b>3,006</b></u>		<u>-</u>