

**African Methodist
Episcopal Zion
Church of America in
England Foundation**

**TRUSTEES' REPORT &
CONFERENCE ACCOUNTS
31 JULY 2020**



Registered Charity Number: 1008811

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AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION LEGAL AND ADMINISTRATIVE DETAILS

Trustees:

Presiding Bishop Right Reverend Bishop Dennis V. Proctor

Other executive members
Reverend Ionie Anquin
Reverend Marcia Davis
Reverend Ronald Nathan (resigned)
Reverend Andrew Rowe
Ms Karlene Anderson-Bowley
Mrs Jayne Grant-Roberts
Mrs Janet Jackson
Miss Dorothy McFarlane

Secretary Miss Dorothy McFarlane

Registered Charity

Number: 1008811

Date of charitable registration:

26th February 1992

Registered Address:

2a Mallinson Road, Battersea
London, SW11 1BP

Governing document:

Declaration of Trust
dated 6th October 1978

Donations may be sent to the Secretary at the registered office



AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION

REPORT OF THE TRUSTEES

For the year ended 31 July 2020

The trustees submit their report and the accounts of the Annual Conference for the year ended 31 July 2020.

Structure, governance and management

Governing document

The African Methodist Episcopal Zion Church Foundation (AME Zion Church) is an unincorporated charitable organisation formed on 6th October 1978 and registered as a charity on 26th February 1992. The charity is governed by a Declaration of Trust dated 6th October 1978 which is supplemented by a Book of Discipline which is used for certain day-to-day procedures and activities

Recruitment and appointment of trustees

The members of the General Trustee Board, which is the primary management body of the Annual Conference, are trustees for the purposes of charity law. New trustees may be appointed by Conference or by resolution of a meeting of the trustees.



Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the church and from being involved in other churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with AME Zion Church rules and practices.

Organisational structure

The AME Zion Church is a connectional organisation with each local church a part of the larger connection. The bishops are its chief officers and they are elected for life by a majority vote of the General Conference which meets every four years. Bishops are bound by the laws of the church to retire at the General Conference nearest his/her 72nd birthday.

AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION

REPORT OF THE TRUSTEES

For the year ended 31 July 2020

Organisational structure (continued)

Presiding elders are appointed by the bishops to supervise the preachers in a presiding elder's district. A presiding elder district is one portion of an Annual Conference, which in turn is one part of the Episcopal district over which a bishop presides. In the presiding elder district, the appointed presiding elder meets with the local churches, that comprise the district, at least once every three months for a quarterly conference. The presiding elder also presides over a district conference and a Sunday school convention in his or her district. At the end of an Annual Conference year, the presiding elder reports to the bishop at the Annual Conference and makes recommendations for pastoral appointments.

Pastors receive a yearly appointment to a charge (church), on the recommendation of the presiding elder and with the approval and final appointment of the bishop. The pastor is in full charge of the church and is an ex-official member of all boards, organizations and clubs of that church.

The General Conference is the supreme body of the African Methodist Episcopal Zion Church Foundation. It is composed of the bishops and an equal number of ministerial and lay delegates

The Council of Bishops is the executive branch of the connectional church. It has the general oversight of the church during the interim between General Conferences. The Council of Bishops meets annually and also at such other times as may be deemed necessary in the discharging its responsibility.

The General Trustee Board has the supervision, in trust, of all connectional property of the church. At their regular meetings, the trustees agree the broad strategy and areas of activity for the church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

The conference now consists of 2 Presiding Elder Districts with 9 Churches.

Risk management

The trustees actively review, on a regular basis, the major risks that the charity faces and consider that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial systems carried out through an internal audit process, will provide sufficient resources in the event of adverse conditions.

The principal risks to the Charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the whole church in conference each year.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION

REPORT OF THE TRUSTEES

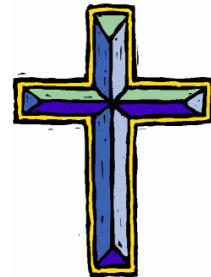
For the year ended 31 July 2020

Objectives and activities

The principal activity of the charity is to promote the Christian religion and to provide places of worship. The objective of the charity is to provide religious and charitable services to the church followers and to maintain churches and organise conferences at various times and places.

The charity is affiliated to the worldwide African Methodist Episcopal Zion Church. The mission of the worldwide AME Zion Church is to minister to the spiritual, intellectual, physical, emotional, and environmental needs of all people by spreading Christ's liberating gospel through word and deed. At every level of the Connection and in every local church, the AME Zion Church shall engage in carrying out the spirit of the original Free African Society, out of which the AME Zion Church evolved: that is, to seek out and save the lost, and serve the needy.

Our 50th Anniversary events were due to take place in August 2020, but, sadly, had to be curtailed because of the Covid pandemic which also greatly affected the running and operation of our churches during this time.



Financial review

Principal funding sources

The largest contributions to the Annual Conference are from a voluntary general offering given by those attending and from a roll call or assessment on the individual churches within the AME Zion Church connection.

Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets); the charity will require to sustain its pastoral and evangelical obligations. The trustees consider that the most appropriate level of free reserves at the year-end would be £250,000, (about 30 month's expenditure). Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility in the light of the charity's dependence on freewill offerings.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds on short-term deposits.

AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION

REPORT OF THE TRUSTEES

For the year ended 31 July 2020

Public benefit

In planning our activities this year we worked in accordance with the Charity Commissions guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and without distinctions of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of pastoral services and cultural events so improving the social and physical wellbeing of the local community. Prior to the pandemic, we held a number of positive local events with the aim of broadening our contact with the local community.

Our work includes:

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- The Women's Home and Overseas Missionary Society provides mission development for all age levels
- The Christian Education Department supports Christian training and the nurture of children, youth, young adults and adults throughout the AME Zion Church.

Statement of trustees' responsibilities in respect of the accounts

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

By order of the board of trustees dated 11 May 2021

Dorothy McFarlane
Secretary



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AFRICAN METHODIST EPISCOPAL ZION CHURCH OF AMERICA IN ENGLAND FOUNDATION

I report on the accounts of the charity for the year ended 31 July 2020, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures 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 matters have come to my attention, other than those disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In common with many other similar bodies, the charity's income is largely based on voluntary gifts and donations and documentary evidence was not available in respect of the voluntary income shown in these financial statements. In addition, donations to churches in this connection and certain other expenditure items were not supported by documentation or other confirmation. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

P. D. Clark
Fazers
Independent Examiners
Hull, HU16 5PS

11 May 2021

**AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 July 2020

		2020	2019	
		£	£	
<i>Continuing activities</i>				
	Notes			
Incoming resources				
General offerings	15,388		22,643	
Conference and registration support	5,252		7,506	
Catering and assessments	1,838		3,150	
Other contributions	3,375		1,500	
		25,853	34,799	
Other incoming resources				
Dividends		743	2,973	
		26,596	37,772	
Resources expended				
	3			
Direct charitable expenditure:	42,690		67,552	
Governance costs	3,374		2,503	
		46,064	70,055	
Net outgoing resources for the year		(19,468)	(32,283)	
Fund balances brought forward		894,806	927,089	
Fund balances carried forward		875,338	894,806	

There are no designated or restricted funds associated with the charity

AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION
BALANCE SHEET
As at 31 July 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	4	3,217,840	3,217,845
Current assets			
Cash at bank and in hand		14,148	4,164
Cash on deposit		130,830	139,971
Other debtors		37,550	59,276
		<u>182,528</u>	<u>203,411</u>
Creditors			
Amounts falling due within one year			
Other creditors	5	<u>1,530</u>	<u>2,950</u>
Net current assets		<u>180,998</u>	<u>200,461</u>
Total liabilities less total assets		<u>3,398,838</u>	<u>3,418,306</u>
Funds			
Revaluation reserve	6	2,523,500	2,523,500
Other charitable funds	6	875,338	894,806
		<u>3,398,838</u>	<u>3,418,306</u>

Approved and signed on behalf of the Board of Trustees

Reverend Ronald A. Nathan (Chairman)
11 May 2021

AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION

NOTES TO THE ACCOUNTS

For the year ended 31 July 2020

1. Principal accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the SORP on Accounting and Reporting by Charities and applicable accounting standards.

b) Fixed assets and depreciation

Tangible fixed assets, except for land and buildings, are stated at cost less, where applicable, amounts written off on a reducing balance basis. Land and buildings are stated at their latest valuation.

Freehold properties are maintained by a programme of repair and refurbishment to ensure that the overall residual values of these properties will not fall below cost. In the opinion of the directors, a depreciation charge is not appropriate.

c) Income

The major sources of income are from donations, offerings and deeds of covenant. All non-investment income is shown gross and is accounted for when received by the charity.

d) Taxation

The charity has received charitable exemption under Section 505 of the Income and Corporation taxes Act 1988.

e) Hire purchase and leasing commitments

Assets obtained under hire purchase or finance leases are capitalised in the balance sheet and depreciated over their estimated useful lives or, in the case of a lease, the lease term, if shorter.

2. Constitution

The African Methodist Episcopal Zion Church of America in England is a charitable unincorporated body which was registered with the Charity Commission for England and Wales on 26th February 1996.

AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION
NOTES TO THE ACCOUNTS
For the year ended 31 July 2020

3. Resources expended

	Direct charitable £	Governance £	2020 Total £	2019 £
Staff				
Clergy remuneration and pensions	4,275	225	4,500	2,450
Ministerial support	5,225	275	5,500	5,500
	9,500	500	10,000	7,950
Office				
Rents and rates	1,687	88	1,775	3,428
Repairs and renewals	20,640	1,086	21,726	7,000
Postage and stationery	561	29	590	635
Travel and conferences	(962)	-	(962)	24,012
Sundry	29	1	30	57
Depreciation	5	-	5	-
	21,960	1,204	23,164	35,132
Professional and financial				
Bank charges and fees	-	140	140	102
Accountancy fees	-	1,530	1,530	1,450
	-	1,670	1,670	1,552
Church				
Quadrennial/anniversary costs	1,250	-	1,250	11,082
Conference host churches costs	6,500	-	6,500	7,000
Church and evangelism support	-	-	-	2,384
Conference staff	3,480	-	3,480	4,955
	11,230	-	11,230	25,421
	42,690	3,374	46,064	70,055

AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION
NOTES TO THE ACCOUNTS
For the year ended 31 July 2020

4. Fixed assets	Land and buildings	Plant and equipment	Total
Cost or valuation	£	£	£
Brought forward	3,217,839	22,856	3,240,695
Revaluations in year	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 July 2020	<u>3,217,839</u>	<u>22,856</u>	<u>3,240,695</u>
Depreciation			
Brought forward	-	22,850	22,850
Charged in the year	<u>-</u>	<u>5</u>	<u>5</u>
As at 31 July 2020	<u>-</u>	<u>22,855</u>	<u>22,855</u>
Net book value			
As at 31 July 2020	<u>3,217,839</u>	<u>1</u>	<u>3,217,840</u>
As at 31 July 2019	<u>3,217,839</u>	<u>6</u>	<u>3,217,845</u>

Trinity A.M.E. Zion Church and Ransom Pentecostal A.M.E. Zion Churches were valued by a firm of Chartered Surveyors in January 2015 and May 2016 respectively at £2,850,000. The other properties are held at trustees valuation. The equivalent historical cost of the freehold properties is not known.

5. Creditors	2020	2019
	£	£
Amounts falling due within one year		
Accruals	1,530	2,950
	<u>1,530</u>	<u>2,950</u>

AFRICAN METHODIST EPISCOPAL ZION CHURCH FOUNDATION

NOTES TO THE ACCOUNTS

For the year ended 31 July 2020

6. Reserves	Revaluation reserve	Other funds	Total
	£	£	£
As at 31 July 2019	2,523,500	894,806	3,418,306
Net outgoing resources for the year	-	(19,468)	(19,468)
	2,523,500	875,338	3,398,838
As at 31 July 2020	2,523,500	875,338	3,398,838

7. Basis of preparation of accounts

These accounts are the accounts of the annual conference of the church. They include the known assets and liabilities of the charity where these are not held to the account of individual churches.

In certain cases, where an individual church property is held as a conference asset, an associated loan or mortgage will be excluded as this liability is met by the church members as a donation to the conference. The loan or mortgage provider will still hold a charge over the relevant asset.

The statement of financial activities incorporates the income and expenditure directly received or disbursed by conference. It does not include the receipts and payments of the individual churches, although conference may, in hardship cases, meet specific expenses of an individual church.

The accounts of the individual constituent churches of The African Methodist Episcopal Zion Church of America in England are excluded from these accounts on the grounds that, as registered places of worship, they are 'excepted' under Statutory Instrument 260/2001.

8. Individual churches

The individual churches in full connection with the African Methodist Episcopal Zion Church of America in England are:

London District

Trinity A.M.E. Zion Church	Gospatrick Road, Tottenham, London, N17 7EE
Ransom Pentecostal A.M.E. Zion Church	2a Mallinson Road, London, SW11 1BP
New Hope A.M.E. Zion Church	1 Park Hall Road, West Norwood, SE21 8EN
New Birth A.M.E. Zion Church	83 Brighton Road, Coulsdon, Surrey, CR5 2BE
New Shiloh A.M.E. Zion Church	32-36 Brigadier Hill, Enfield EN2 0NQ
Beulah A.M.E. Zion Church	Comber Close, London, NW2

Midland District

Shaw Mt Zion (Midlands)	56 Villa Road, Handsworth, Birmingham, B19 1BL
Mt. Bethel A.M.E. Zion Church	St. Georges Parade, Wolverhampton, WV2 1AZ
Shekinah Temple A.M.E. Zion Church	Broad Street, Folesill, Coventry

These churches prepare their own accounts which are not included in the Conference accounts.

AFRICAN METHODIST EPISCOPAL ZION CHURCH

GRAPH SUMMARIES

For the year ended 31 July 2020

