

# [Press release: Charity trustees censured over repeated failure to file accounts](#)

The Charity Commission has today concluded its [inquiry](#) into [Apostolic Faith Mission International Ministries UK](#) (registered charity number 1096543). The Commission investigated the charity after it repeatedly failed to file its accounts ([see endnote 1](#)). The investigation concluded that the trustees had been responsible for mismanagement and misconduct. As result of the inquiry the charity is now in compliance with its legal duty to file accounts and £872,238 is now transparently and publicly accounted for on the register of charities.

The charity was ordered by the Commission to file its accounts ([see endnote 2](#)). A Commission accountant scrutinised the accounts and identified that they were not compliant with the charity accounting regulations and identified issues with the charity's internal financial controls. The inquiry found that the financial governance of the charity was inadequate, particularly in relation to how cash was handled.

The Commission ordered the trustees to implement recommended actions by way of a formal action plan to resolve the issues identified ([see endnote 3](#)). The Commission monitored the charity, and it submitted its 2014 and 2015 accounting information on time (for the first time in 10 years). To ensure the charity had complied with its order, The Commission met with the trustees in February 2016 and found that they had completed the actions set out in the action plan and were discharging their duties in relation to the governance of the charity including its financial controls by properly managing the charity's funds.

As a result of the Commission's engagement the financial governance of the charity has been improved.

The inquiry concluded that there had been mismanagement and misconduct by the trustees, due to their failures to file annual accounting information for 2013, and mismanagement by the trustees due to the failures in financial governance at the charity.

**Carl Mehta, Head of Investigations, Enforcement at the Charity Commission, said:**

Charities enjoy a range of benefits as a result of their status, but they also have a duty to the public, as well as a legal duty, to be transparent regarding their finances and submit accounts to be displayed on the register of charities.

The Commission takes this responsibility seriously and regards it

as mismanagement and misconduct in the administration of the charity when a charity fails to submit their accounts. Trustees must also ensure that their accounts comply with the relevant accounting standards and that their charity has robust financial controls in place.

The Commission has produced guidance to assist trustees in implementing robust internal financial controls that are appropriate to their charity. [Internal financial controls for charities \(CC8\)](#) is available on GOV.UK. There is also a [self checklist for trustees](#) available.

The full report is available on [GOV.UK](#).

Ends

PR 03/17

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### Notes to editors

1. The Charity Commission is the independent regulator of charities in England and Wales. To find out more about our work, see our [annual report](#).
2. Search for charities on our [online register](#).

### Endnotes

1. The inquiry was opened on the 4 February 2014. The charity was previously part of the [class inquiry](#) in September 2013 for failing to submitting accounting information for the financial years ending 31 March 2011 and 2012.
2. On 12 February 2014, the inquiry exercised powers under section 84 of the Charities Act 2011 to direct the trustees to submit the relevant missing annual accounts, reports and returns for the charity for financial year ending 31 March 2013 to the Commission.
3. On 23 September 2014, the inquiry exercised power under section 84 of the Charities Act 2011 to direct the trustees to implement the Commission's recommendations.