

*Charity Number* 1062987

---

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

---

**Trustees' Report and Financial Statements**

**For the Year Ended 31 December 2020**

CHARITY COMMISSION  
FIRST CONTACT

24 AUG 2021

ACCOUNTS  
RECEIVED

**Prima and Company**  
Chartered Accountants

---

CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

---

CONTENTS

---

	Page
Reference and administrative details of the charity, its trustees and advisers	3
Trustees' report	4
Independent examiner's report	6
Statement of financial activities	5
Balance sheet	7
Notes to the financial statements	8-12
The following pages do not form part of the statutory financial statements:	
Detailed income and expenditure account and summaries	13

---

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**Trustees**

Pastor Philip N Donald, Chair (Trustee)  
Ruth Angum N Donald, Trustee  
William Grier, Trustee  
Michael Wanderema, Trustee  
Albert Lea, Trustee  
Ayo Toma, Trustee

**Charity registered number**

1062987

**Principal office address**

87 Bracondale Road  
London  
SE2 9EL

**Accountants**

**Prima and Company**  
**Chartered Accountants**  
222A Camberwell Road  
Camberwell  
London  
SE5 0ED

**Bankers**

Barclays Bank Plc  
260 Walworth Road  
London  
SE17 1JF

---

## CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

---

The Trustees submit their annual report and the financial statements of Christian Missionary Fellowship International (the charity) for the year ended 31 December 2020. The trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2015.

#### **Constitution, Policies and Objectives**

There have been no changes in the objectives since the last annual report.

#### **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

#### **VOLUNTEERS**

The Charity is grateful for the unstinting efforts of its volunteers who are involved in evangelism, children ministries and other numerous tasks in order to ensure that the objectives of the Charity are met. The Charity plans to re-appoint volunteers and coordinators to ensure that the best values are derived from the sterling efforts of our volunteers.

#### **PRINCIPAL ACTIVITIES**

The principal activities of the charity includes: Christian worship, Evangelism, Encouraging participation in various ministries and engaging the ministers to propagate Christian tenets to members and non-members.

During the year the Trustees are glad to report that the Church continues to carry out important missionary works in India, Czech Republic, Cameroon, Slovenia and Canada. In India, the poor, the sick and the disabled were ministered unto and provided with some basic needs as clothing, food and life saving medication. In Slovenia and Czech Republic, the Church continues to help and support the sick and the marginalised, including the Gypsies. In addition to more missions planned for Canada, our volunteers continued the ministration and counselling of students in the poor neighbourhoods of New Foundland, in the State of St. John's and Labrador. Missionary works were extended to other EU states including France, Poland, Sweden and Bulgaria. Other far eastern states covered by our ministry during the year include; Malaysia, Indonesia, Barbados as well as the Island of Mauritius.

#### **FUNDRAISING ACTIVITIES/INCOME GENERATION**

The main sources of income of the charity are from members in the form of tithes and offerings, and from the general public in form of donations. The funds are applied towards charity administration and planned local and international projects.

#### **INVESTMENT POLICY AND PERFORMANCE**

The charity has invested in a freehold property which is held in trust by the trustees.

This report was approved by the Trustees on the **12 August 2021** and signed on its behalf, by:

Pastor Philip N Donald, Chair (Trustee)

  
Page 4

---

---

CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

---

STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

		Unrestricted funds 2020 £	Total funds 2019
<b>INCOMING RESOURCES</b>	<b>Note</b>		
Tithes, gift aid refunds and similar incoming resources	2	191,462	172,949
		<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>		<b>191,462</b>	<b>172,949</b>
		<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>			
Costs of activities in furtherance of the church's objective	4	76,167	125,200
Governance costs	3	40,354	47,032
		<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>		<b>116,521</b>	<b>172,232</b>
		<hr/>	<hr/>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR- NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		74,941	718
<b>Total Funds at 1 January 2020</b>		<b>48,030</b>	<b>47,312</b>
		<hr/>	<hr/>
<b>TOTAL FUNDS AT 31 DECEMBER 2020</b>		<b>122,971</b>	<b>48,030</b>
		<hr/>	<hr/>

*The notes on pages 8 to 12 form part of these financial statements.*

CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

I report on the financial statement of the charity for the year ended 31 December 2020 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for the year ended, under section 145(1)(a) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- . examine the financial statements under section 145 of the Act;
- . follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(a) of the Act; and
- . 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 consequently no opinion is given as to whether the financial statements 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:

- (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 financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated:

18th August 2021

Prima and Company  
222A Camberwell Road  
Camberwell  
London  
SE5 0ED

M. NWOKU ACA LLM

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	61,933	61,936
<b>CURRENT ASSETS</b>			
Cash at bank		81,873	7,124
Other debtors		1,762	1,762
Sundry debtors- accrued gift aid		27,861	27,745
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(1,440)</u>	<u>(1,519)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>110,056</u>	<u>35,112</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>171,989</u>	<u>97,048</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	10	<u>171,989</u>	<u>97,048</u>
<b>TOTAL FUNDS</b>		<u>171,989</u>	<u>97,048</u>

The financial statements were approved by the Trustees on 12 August 2021 and signed on their behalf, by:

  
Michael Wanderema, Trustee

*The notes on pages 8 to 12 form part of these financial statements.*

---

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" applicable in the UK and Republic of Ireland.

**1.2 Tangible fixed assets and depreciation**

All assets costing more than £50 are capitalized.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Free hold property	-	-%	straight line
Motor Vehicles	-	25%	straight line
Furniture and Fixtures	-	25%	straight line
Computer Equipment	-	25%	straight line
Other Fixed Assets	-	25%	straight line

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.



CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

**1. ACCOUNTING POLICIES (continued)**

**1.4 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Income tax recoverable in relation to investment income is recognized at the time the investment income is receivable.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**2. DONATIONS, LEGACISE AND SIMILAR INCOMING RESOURCES**

	Unrestricted funds 2020 £	Total funds 2019 £
Tithes	161,018	143,692
Gift aid refunds	24,420	22,210
Other similar incoming resources	5,927	6,944
Investment income	5	12
Other sundry income	91	164
	<u>191,462</u>	<u>173,022</u>

---

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**3. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Unrestricted funds 2020 £	<i>Total funds 2019 £</i>
Accountancy fees	1,200	1,200
Repairs and Maintenance	-	586
Water rate	568	419
Rent, rates and hall hire	32,519	54,884
Bookkeeping and payroll services	240	250
Light and heat	4,977	3,789
Bank charges	583	886
Cleaning and sanitation	-	129
Depreciation	3	21
	<u>40,354</u>	<u>62,164</u>

**4. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total 2020 £	<i>Total 2019 £</i>
Cost of activities in furtherance of the church's objective	<u>76,167</u>	<u>-</u>	<u>76,167</u>	<u>120,719</u>

**5. NET INCOME / (EXPENDITURE)**

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets:		
- owned by the charity	3	128
Internal audit costs	<u>-</u>	<u>-</u>

---

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**6. STAFF COSTS**

Staff costs were as follows:	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	9,000	8,930
Social security costs	<u>-</u>	<u>69</u>
	<b><u>9,000</u></b>	<b><u>8,999</u></b>

The average monthly number of staff during the year ended was as follows:

	<b>No.</b>	<b>No.</b>
Pastor Phillip N Donald	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

**7. TANGIBLE FIXED ASSETS**

	<b>Land and building £</b>	<b>Other fixed assets £</b>	<b>Motor Car £</b>	<b>Total £</b>
<b>Costs</b>				
As at 1 January 2020	<u>61,928</u>	<u>15,701</u>	<u>2,000</u>	<u>79,629</u>
As at 31 December 2020	<b><u>61,928</u></b>	<b><u>15,701</u></b>	<b><u>2,000</u></b>	<b><u>79,629</u></b>
<b>Depreciation</b>				
As at 1 January 2020	-	15,694	1,999	17,693
Charge for the year	<u>-</u>	<u>3</u>	<u>-</u>	<u><b>3</b></u>
As at 31 December 2020	<u>-</u>	<b><u>15,697</u></b>	<b><u>1,999</u></b>	<u>17,696</u>
<b>Net book value</b>				
As at 31 December 2020	<u>61,928</u>	<u>4</u>	<u>1</u>	<u>61,933</u>
As at 31 December 2019	<u>61,928</u>	<u>7</u>	<u>1</u>	<u>61,936</u>

**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. DIRECT COSTS**

	Primary purpose tra- nsactions	Total 2020	Total 2019
	£	£	£
Mission- international	55,737	55,737	73,406
Printing, postage and stationery	-	-	298
Literature and tract production	2,335	2,335	1,312
Travel and subsistence- overseas	925	925	5,915
Offering and communion services	-	-	139
Refreshment, outreach & leisure	-	-	157
Youth Convention expenses	-	-	1,438
Mortgage interest	8,170	8,170	8,914
Pastor's wages	9,000	9,000	8,930
Taxes and National insurance deductions	-	-	69
	<u>76,167</u>	<u>76,167</u>	<u>100,578</u>

**9. Creditors: Amounts falling due within one year**

	2020	2019
	£	£
Creditors-Payable deductions	-	69
Accruals and deferred charges	<u>1,440</u>	<u>1,450</u>
	<u>1,440</u>	<u>1,519</u>

**10. STATEMENT OF FUNDS**

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
<b>Unrestricted funds</b>				
Reserves	21,929	-	-	21,929
General funds	<u>75,119</u>	<u>191,462</u>	<u>(116,521)</u>	<u>150,060</u>
	<u>97,048</u>	<u>191,462</u>	<u>(116,521)</u>	<u>171,989</u>

**SUMMARY OF FUNDS**

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
<b>General funds</b>	<u>97,048</u>	<u>191,462</u>	<u>(116,521)</u>	<u>171,989</u>