

*Charity Number*    **1062987**

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**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**Trustees' Report and Financial Statements**

**For the Year Ended 31 December 2021**

**Prima and Company**  
**Chartered Accountants**

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## CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

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CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**Trustees**

Michael Wanderema, Chair (Trustee)  
Pastor Philip N Donald, Trustee  
Ruth Angum N Donald, Trustee  
William Grier, 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

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## CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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The Trustees submit their annual report and the financial statements of Christian Missionary Fellowship International (the charity) for the year ended 31 December 2021. 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 **2 July 2022** and signed on its behalf, by:

Pastor Philip N Donald, Trustee



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CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

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STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2021

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		Unrestricted funds 2021 £	Total funds 2020
<b>INCOMING RESOURCES</b>	<b>Note</b>		
Tithes, gift aid refunds and similar incoming resources	2	166,608	172,949
		<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>		<b>166,608</b>	<b>172,949</b>
		<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>			
Costs of activities in furtherance of the church's objective	4	86,005	125,200
Governance costs	3	38,339	47,032
		<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>		<b>124,344</b>	<b>172,232</b>
		<hr/>	<hr/>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR- NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		42,264	718
<b>Total Funds at 1 January 2021</b>		<b>48,030</b>	<b>47,312</b>
		<hr/>	<hr/>
<b>TOTAL FUNDS AT 31 DECEMBER 2021</b>		<b>90,294</b>	<b>48,030</b>
		<hr/>	<hr/>

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



**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 2021 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**

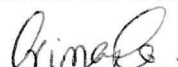
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual 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 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 financial statements to be reached.

Signed:

 M.E. NWORA  
ACA, MBA, LL.M

Dated:

21/10/2022

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

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**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

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	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	63,173	61,933
<b>CURRENT ASSETS</b>			
Cash at bank		134,302	81,873
Other debtors		-	1,762
Other taxes- Hmrc		1,422	-
Sundry debtors- accrued gift aid		25,009	27,861
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(9,653)</u>	<u>(1,440)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>151,080</u>	<u>110,056</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>214,253</u>	<u>171,989</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	10	<u>214,253</u>	<u>171,989</u>
<b>TOTAL FUNDS</b>		<u>214,253</u>	<u>171,989</u>

The financial statements were approved by the Trustees on **2 July 2022** and signed on their behalf, by:

.....  
Albert Lea, Trustee

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

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## CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 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 2021

#### 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 2021 £	Total funds 2020 £
Tithes	131,402	161,018
Gift aid refunds	30,494	24,420
Other similar incoming resources	4,683	5,927
Investment income	9	5
Other sundry income	20	92
	<u>166,608</u>	<u>191,462</u>

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**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	Unrestricted funds 2021 £	<i>Total funds 2020 £</i>
Accountancy fees	1,200	1,200
Water rate	149	568
Rent, rates and hall hire	31,219	32,519
Fares, travel & subsistence	-	264
Bookkeeping and payroll services	290	240
Light and heat	4,854	4,977
Bank charges	214	583
Depreciation	413	3
	<u>38,339</u>	<u>40,354</u>

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

	Activities undertaken directly 2021 £	Support costs 2021 £	Total 2021 £	<i>Total 2020 £</i>
Cost of activities in furtherance of the church's objective	<u>86,005</u>	<u>-</u>	<u>86,005</u>	<u>120,719</u>

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

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	413	3
Internal audit costs	<u>-</u>	<u>-</u>

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**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6. STAFF COSTS**

Staff costs were as follows:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	20,526	9,000
Pension & Social security costs	<u>142</u>	<u>-</u>
	<b><u>20,668</u></b>	<b><u>9,000</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 2021	61,928	15,701	2,000	79,629
Additions	<u>-</u>	<u>1,653</u>	<u>-</u>	<u>1,653</u>
As at 31 December 2021	<b><u>61,928</u></b>	<b><u>17,354</u></b>	<b><u>2,000</u></b>	<b><u>81,282</u></b>
<b>Depreciation</b>				
As at 1 January 2021	-	15,697	1,999	17,696
Charge for the year	<u>-</u>	<u>413</u>	<u>-</u>	<u><b>413</b></u>
As at 31 December 2021	<u>-</u>	<b><u>16,110</u></b>	<b><u>1,999</u></b>	<u>18,109</u>
<b>Net book value</b>				
As at 31 December 2021	<b><u>61,928</u></b>	<b><u>1,244</u></b>	<b><u>1</u></b>	<b><u>63,173</u></b>
As at 31 December 2020	<b><u>61,928</u></b>	<b><u>4</u></b>	<b><u>1</u></b>	<b><u>61,933</u></b>

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**CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**8. DIRECT COSTS**

	Primary purpose tra- nsactions	Total 2021	Total 2020
	£	£	£
Mission- international	55,337	55,337	55,737
Literature and tract production	-	-	2,335
Travel and subsistence- overseas	1,560	1,560	925
Mortgage interest	8,163	8,163	8,170
Pastor's wages	18,596	18,596	9,000
Admin wages	1,930	1,930	
Taxes and National insurance deductions	142	142	-
	<u>86,005</u>	<u>86,005</u>	<u>76,167</u>

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

	2021	2020
	£	£
Other Creditors-Mortgage interest	8,163	-
Accruals and deferred charges	<u>1,490</u>	<u>1,440</u>
	<u>9,653</u>	<u>1,440</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>150,060</u>	<u>166,608</u>	<u>(124,344)</u>	<u>192,324</u>
	<u>171,989</u>	<u>166,608</u>	<u>(124,344)</u>	<u>214,253</u>

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
<b>General funds</b>	<u>171,989</u>	<u>166,608</u>	<u>(124,344)</u>	<u>214,253</u>