

Registered Charity Number :- 1062987

CHRISTIAN MISSIONARY FELLOWSHIP INTERNATIONAL  
a Charitable Incorporated Organisation  
FINANCIAL STATEMENTS

FOR THE YEAR END  
31 December 2022

**TABLE OF CONTENTS**

Reference and administrative details of the charity, its trustees and advisers
Trustees' report
Independent examiner's report
Statement of financial activities
Balance sheet
Notes to the financial statements

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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

**Bankers:**

Barclays Bank Plc

260 Walworth Road

London

SE17 1JF

FOR THE YEAR ENDED 31 December 2022

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees submit their annual report and the financial statements of Christian Missionary Fellowship International (the charity) for the year ended 31 December 2022. 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 .....



## STATEMENT OF FINANCIAL ACTIVITIES

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Endowment funds £</b>	<b>Total Funds 2022 £</b>
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	107,166.37	0.00	0.00	107,166.37
Other	3	30,446.56	0.00	0.00	30,446.56
<b>Total</b>		<b>137,612.93</b>	<b>0.00</b>	<b>0.00</b>	<b>137,612.93</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4	258,573.35	0.00	0.00	258,573.35
Other	5	2,570.22	0.00	0.00	2,570.22
<b>Total</b>		<b>261,143.57</b>	<b>0.00</b>	<b>0.00</b>	<b>261,143.57</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(123,530.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>(123,530.64)</b>
<b>Net income/(expenditure)</b>		<b>(123,530.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>(123,530.64)</b>
<b>Net movement in funds</b>		<b>(123,530.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>(123,530.64)</b>
Reconciliation of funds:					
Total funds brought forward		214,253.00	0.00	0.00	214,253.00
<b>Total funds carried forward</b>		<b>90,722.36</b>	<b>0.00</b>	<b>0.00</b>	<b>90,722.36</b>

FOR THE YEAR ENDED 31 December 2022

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 2022 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: 

Date: 02/10/2023

First4Customers Ltd  
Suite 5, 56 Longbridge Road  
London  
IG11 8RT

**BALANCE SHEET**

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Endowment funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Fixed assets						
Tangible assets	6	63,173.00	0.00	0.00	63,173.00	0.00
Total fixed assets		63,173.00	0.00	0.00	63,173.00	0.00
Current assets						
Debtors	7	25,009.00	0.00	0.00	25,009.00	0.00
Cash at bank and in hand	8	16,193.36	0.00	0.00	16,193.36	0.00
Total current assets		41,202.36	0.00	0.00	41,202.36	0.00
Creditors: amounts falling due within one year	9	13,653.00	0.00	0.00	13,653.00	0.00
Net current assets/(liabilities)		27,549.36	0.00	0.00	27,549.36	0.00
<b>Total assets less current liabilities</b>		<b>90,722.36</b>	<b>0.00</b>	<b>0.00</b>	<b>90,722.36</b>	<b>0.00</b>
<b>Total net assets or liabilities</b>		<b>90,722.36</b>	<b>0.00</b>	<b>0.00</b>	<b>90,722.36</b>	<b>0.00</b>
Funds of the Charity						
Unrestricted funds	10	90,722.36			90,722.36	214,253.00
Restricted income funds	10		0.00		0.00	0.00
Endowment funds	10			0.00	0.00	0.00
<b>Total funds</b>		<b>90,722.36</b>	<b>0.00</b>	<b>0.00</b>	<b>90,722.36</b>	<b>214,253.00</b>

The financial statements were approved by the Board on 31-Oct-2023 and signed on its behalf by:

PHILIP NDASI DONALD  
REVEREND

# 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**



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

FOR THE YEAR ENDED 31 December 2022

## 2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2022	Total funds 2021
Analysis	£	£	£	£	£
Donation and gifts	107,166.37	0.00	0.00	107,166.37	0.00
<b>Total</b>	<b>107,166.37</b>	<b>0.00</b>	<b>0.00</b>	<b>107,166.37</b>	<b>0.00</b>

## 3 Other Income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2022	Total funds 2021
Analysis	£	£	£	£	£
Other	30,446.56	0.00	0.00	30,446.56	0.00
<b>Total</b>	<b>30,446.56</b>	<b>0.00</b>	<b>0.00</b>	<b>30,446.56</b>	<b>0.00</b>

## 4 Expenditure on Charitable Activities

	Total funds 2022	Total funds 2021
Analysis	£	£
Legal/professional fees	103,228.56	0.00
Wages and salaries	3,700.00	0.00
Charity running cost	100,202.97	0.00
Donations	43,507.99	0.00
Printing and stationery	7,717.00	0.00
Bank charges	216.83	0.00
<b>Total</b>	<b>258,573.35</b>	<b>0.00</b>

## 5 Other Expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2022	Total funds 2021
Analysis	£	£	£	£	£
Other Expenditure	2,570.22	0.00	0.00	2,570.22	0.00
<b>Total</b>	<b>2,570.22</b>	<b>0.00</b>	<b>0.00</b>	<b>2,570.22</b>	<b>0.00</b>

## 6 Tangible Fixed Assets

### 6.1 Cost or valuation

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£	£
At 01 January 2022	61,928.00	2,000.00	15,701.00	1,653.00
Additions	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00
Revaluations	0.00	0.00	0.00	0.00
Transfers *	0.00	0.00	0.00	0.00
At 31 December 2022	61,928.00	2,000.00	15,701.00	1,653.00

### 6.2 Amortisation and impairments

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£	£
At 01 January 2022	0.00	1,999.00	15,697.00	413.00
Additions	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00
Revaluations	0.00	0.00	0.00	0.00
Transfers *	0.00	0.00	0.00	0.00
At 31 December 2022	0.00	1,999.00	15,697.00	413.00

FOR THE YEAR ENDED 31 December 2022

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
	214,253.00	137,612.93	(261,143.57)	0.00	0.00	90,722.36
<b>Total</b>	214,253.00	137,612.93	(261,143.57)	0.00	0.00	90,772.36

FOR THE YEAR ENDED 31 December 2022

**6.3 Net book value**

	<b>Freehold Land &amp; Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2022	61,928.00	1.00	4.00	1,240.00
At 31 December 2022	61,928.00	1.00	4.00	1,240.00

**7 Debtors: Amounts falling due within one year**

	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
<b>Other debtors</b>	25,009.00	0.00
<b>Total</b>	25,009.00	0.00

**8 Cash at bank and in hand**

	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
<b>Cash at bank and on hand</b>	16,193.36	0.00
<b>Total</b>	16,193.36	0.00

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

	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
<b>Other creditors</b>	13,653.00	0.00
<b>Total</b>	13,653.00	0.00

**10 Charity funds**

**10.1 Details of material funds held and movements during the CURRENT reporting period**