

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales · Charity number 1089193

Details

Other names	JCF
Status	Registered
Legal form	Other
Registered	2001-11-02
Register	View on the Charity Commission register

Contact

Address	33 Creswick Road Acton London W3 9HG
Phone	02089338262
Email	londonjcf@gmail.com
Website	https://londonjcf.org/

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE COMMITTEE MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSE WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE COMMITTEE MAY FROM TIME TO TIME THINK FIT.

Activities: The Japanese Christian Fellowship (JCF) holds weekly services in Japanese in central London, as well as running several bible study groups on weekdays in local areas in London and beyond (e.g. in Reading). We have appointed a full time pastor in August 2024. He offers counselling and direction to Japanese Christians and enquirers. We network with other Japanese churches in the UK and Europe.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** LONDON AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Reading
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,415	£38,764	-	-
2024-03-31	£34,504	£32,227	-	-
2023-03-31	£41,440	£35,584	-	-
2022-03-31	£27,905	£22,107	-	-
2021-03-31	£26,101	£27,830	-	-

Trustees

Name	Role	Appointed
Dr Isao Makabe		2023-06-24
Kikusaburo Horinouchi		2015-02-08
Kiyoshi Udagawa		2016-06-10
NOBUHIRO BABA		2016-06-11
REV Ken Cowell		2015-06-20
Satoshi Fukuda		2024-08-01
Takao Ikeya		2016-06-11

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales - Charity number 1089193

Accounts

1089193

**The Japanese Christian Fellowship
33 Creswick Road
London, W3 9HG**

**Financial Statements
&
Trustees Annual Report**

for the year ending 31st March 2025

JAPANESE CHRISTIAN FELLOWSHIP (UK)

	Index
Charity Information	Page 1
Trustee's Report	Page 2 - 3
Independent Examiner's Report	Page 4
Statement of Financial Activities	Page 5
Balance Sheet	Page 6
Notes to the Accounts	Page 7 - 9

JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY INFORMATION

CHARITY NAME: JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY REGISTRATION No.: 1089193

GOVERNING DOCUMENT: Constitution adopted 3rd June 2001, as amended
8th September 2001 and 9th June 2002

TRUSTEES: Ken Cowell (*Advising Pastor*)
Kikusaburo Horinouchi
Nobuhiro Baba
Isao Makabe
Satoshi Fukuda (*appointed 1st August 2024*)

HOLDING TRUSTEES: Kikusaburo Horinouchi (UK)
Nobuhiro Baba (UK)
Miyoko Britton (UK)
Kiyoshi Udagawa (Japan)
Takao Ikeya (Japan)

CORRESPONDENCE DETAILS: 33 Creswick Road
Acton
London
W3 9HG

SOLICITORS: Potheary Barratt
Talbot House
Talbot Court
Gracechurch Street
London
EC3V 0BS

INDEPENDENT EXAMINER: Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*

BANKERS: NatWest Plc
PO Box 712
94 Moorgate
London
EC2M 6UR

TRUSTEES' REPORT FOR JAPANESE CHRISTIAN FELLOWSHIP (UK)
For the year ended 31st March 2025

The trustees present their report and the financial statement for the year ended 31st March 2025.

The trustees give their wholehearted gratitude and praise to the Lord for His love and grace toward His Church, the Japanese Christian Fellowship UK (JCF).

Charity reference and administration details

Name - Japanese Christian Fellowship
Registration number - 1089193
Address - 33 Creswick Road, Acton, London, W3 9HG

Objectives and activities

The Gospel of Jesus Christ has been proclaimed to Japanese people in the UK for some 49 years by members of JCF.

Rev. Ken Cowell continues to be a trustee from 2015 as an assisting pastor.

Mr Fukuda has started as new Pastor on 1st August 2024 and as result Rev Keiichiro's role as advising pastor came to an end. Mr Fukuda graduated from theological college and is in a period of curacy to gain practical experience of being a pastor at JCF before he can be ordained by his denomination in Japan.

Mr Satoshi Fukuda appointed new to be a trustee from 1st August 2024.

Achievements and performance

JCF's main worship service was held every Sunday afternoon mostly via Zoom. Numbers have averaged about 30 for each service with people joining from different parts of the UK and some from other parts of Europe. We have held 20 in person worship services during the year with average attendance of about 20. At some of these meetings we participated in Holy Communion.

Since the arrival of our new pastor in the summer, the regular monthly pattern for services has been 2 Zoom meetings, 1 hybrid (in person and Zoom option) meeting at JCF house and 1 hybrid meeting at an All Souls Church meeting room in Central London and we plan to continue this.

The membership at the end of March 2025 stands at 15 (15 in the previous year). One person has left but another person joined.

JCF organises 3 monthly house group meetings located in Reading, Bromley and Queensbury for Bible study, fellowship and prayer. There is also a weekly online prayer meeting.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals.

5 people travelled from JCF to the annual gathering of Japanese Christians in Europe held in Stuttgart in Germany in from 25th to 28th July.

Financial review

Income for the year was £42,415 (2024£34,504), Expenditure was £38,764 (2024 £32,227), resulting in a net income for the year of £3,651 (2024 £2,277).

Net current assets on the 31st of March 2025 were £69,750 (2024 £66,099) with tangible assets of £645,155 relating to the JCF house.

Structure, governance and management

The charity is an unincorporated association with a governing document constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002.

There are eight trustees of which five are holding trustees.

A Trustee is an incumbent communication with a long-standing Christian faith, well-acquaint with Christian doctrine, faithful in prayer, and able to get along well with others.

A trustee is nominated by the Pastor and appointed by resolution passed at the Annual General Meeting of the church.

A Trustee holds office for two years and shall be eligible for reappointment.

The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

A Holding Trustee is nominated by the Committee of Trustees and appointed by resolution passed at the Annual General Meeting of the Church.

Child Protection Structure

Japanese Christian Fellowship Child Protection Policy

Co-ordinator and Deputy Co-ordinator appointed by resolution passed at the Annual General Meeting of the church.

Satoshi Fukuda (hereafter the Co-ordinator e-mail satoshi.fukuda@londonjcf.org)

Isao Makabe (hereafter the Deputy Co-ordinator e-mail i.makabe@gmail.com)

This report was approved by the trustees on 28th June 2025.






Ken Cowell
Trustee

Satoshi Fukuda
Trustee

Kikusaburo Horinouchi
Trustee

Nobuhiro Baba
Trustee

Isao Makabe
Trustee

Ken Cowell Trustee 	Satoshi Fukuda Trustee 	Kikusaburo Horinouchi Trustee 	Nobuhiro Baba Trustee 	Isao Makabe Trustee 
On the 28 th June 2025				

Independent Examiner's Report to the Trustees / Members of
Japanese Christian Fellowship (UK)
Registered Charity No. 1089193
for the year ended 31st March 2025

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2025 which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

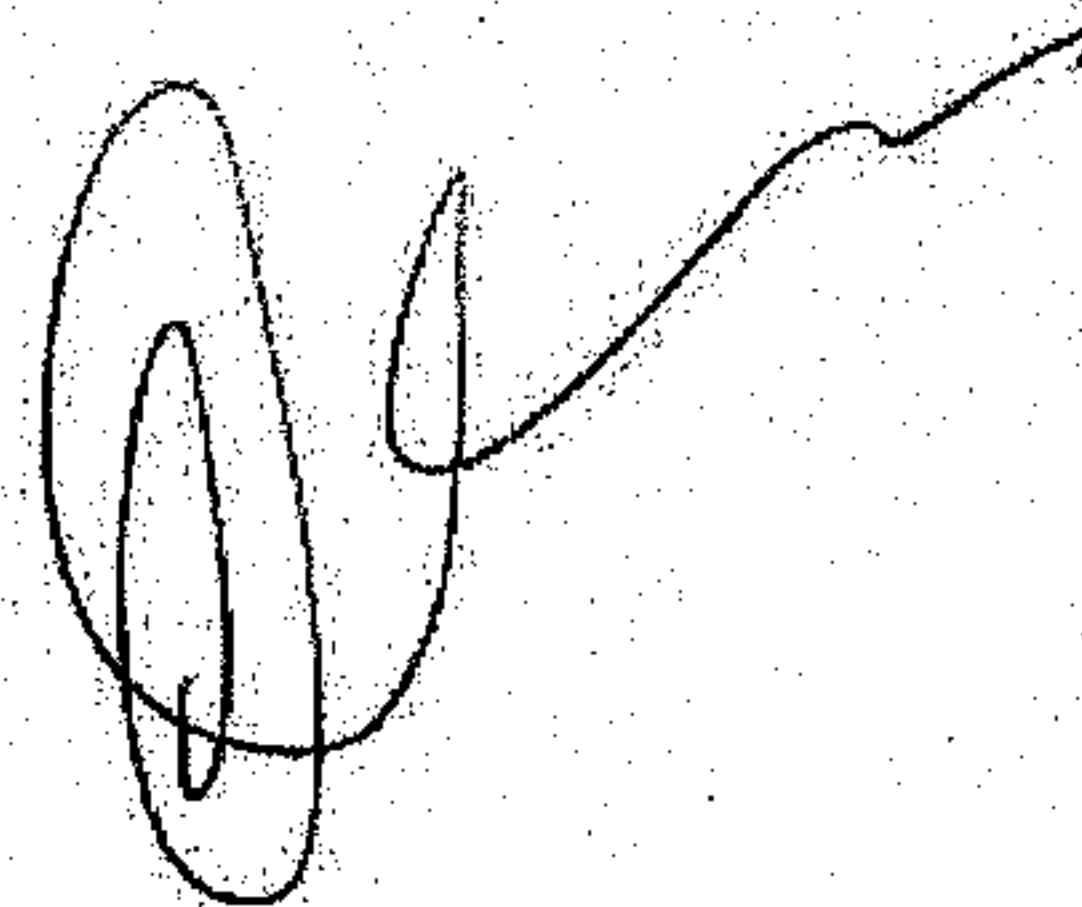
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

Dated 30th June 2025



JAPANESE CHRISTIAN FELLOWSHIP (UK)
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income and endowments	3					
Donations and legacies	3.1	41,589	145	-	41,734	32,987
Investments	3.2	636	45	-	681	621
Other income	3.3	-	-	-	-	896
Total incoming resources		42,225	190	-	42,415	34,504
Expenditure on	4					
Charitable activities		38,764	-	-	38,764	32,227
		38,764	-	-	38,764	32,227
Net Incoming / (outgoing) resources for the Year		3,461	190	-	3,651	2,277
Total funds balance brought forward		221,473	4,865	484,916	711,254	708,977
Total funds balance carried forward		224,934	5,055	484,916	714,905	711,254

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

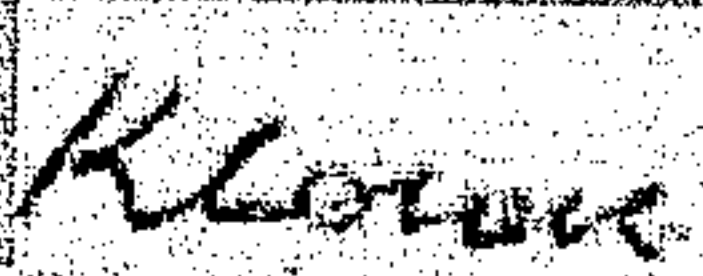




The Balance Sheet and Notes to the Accounts form part of these Financial Statements

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Balance Sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible Assets	6		645,155		645,155
Current Assets					
Debtors	7	9,507		5,115	
Cash at bank and in hand		60,993		61,734	
		<u>70,500</u>		<u>66,849</u>	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	750		750	
		<u>750</u>		<u>750</u>	
Net Current Assets			<u>69,750</u>		<u>66,099</u>
Total Assets Less Current Liabilities			<u>714,905</u>		<u>711,254</u>
Funds					
Unrestricted Funds					
General Fund			215,934		212,473
Designated Fund			9,000		9,000
Restricted Funds					
Endowment Funds			5,055		4,865
	9		<u>484,916</u>		<u>484,916</u>
			<u>714,905</u>		<u>711,254</u>

Signed by trustees on behalf of all trustees

Ken Cowell Trustee	Satoshi Fukuda Trustee	Kikusaburo Horinouchi Trustee	Nobuhiro Baba Trustee	Isao Makabe Trustee
				

On the 28th June 2025

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements for the year ended 31 March 2025

1 Basis of Preparation

1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1 Changes in basis of accounting

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1 Changes to previous accounts

There have been no changes to the previous accounts during the financial year.

2 Accounting Policies

2.1 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received

2.2 Income tax recoverable

Income Tax recoverable on Gift Aid is accounted for on a received basis.

2.3 Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

2.4 Designated funds

Designated funds are a reserve for motor and JCF house expenses

2.5 Restricted funds

Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.6 Endowment funds

The Endowment Fund has been established for the purchase of a suitable property

2.7 Tangible fixed assets

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated over a three year period. No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2025

	Unrestricted Fund 2025 £	Restricted Fund 2025 £	Endowment Fund 2025 £	Total Funds 2025 £	Total Funds 2024 £
3 Income and endowments					
<u>Voluntary Income</u>	3.1				
Donations	36,104	120	-	36,224	28,882
Tax Reclaims	5,485	25	-	5,510	4,105
	<u>41,589</u>	<u>145</u>	<u>-</u>	<u>41,734</u>	<u>32,987</u>
<u>Investments</u>	3.2				
Interest	636	45	-	681	621
	<u>636</u>	<u>45</u>	<u>-</u>	<u>681</u>	<u>621</u>
<u>Other income</u>	3.3				
Conference Receipts	-	-	-	-	896
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>896</u>
Total income	<u>42,225</u>	<u>190</u>	<u>-</u>	<u>42,415</u>	<u>34,504</u>
4 Expenditure on					
<u>Direct costs</u>					
Pastor Salary	14,220	-	-	14,220	-
Pastor Pension	671	-	-	671	-
Guest Preachers	1,800	-	-	1,800	3,150
Charitable Gifts & Other Donations	3,800	-	-	3,800	6,083
Youth & Sunday School	285	-	-	285	-
Hall Rental	700	-	-	700	-
Conference & Training	90	-	-	90	946
Rates	3,344	-	-	3,344	3,209
Insurance	1,018	-	-	1,018	802
Light, Heat & Water	2,038	-	-	2,038	1,975
Repairs and Maintenance	73	-	-	73	142
Postage	-	-	-	-	11
Printing & Stationery	206	-	-	206	101
Telephone	644	-	-	644	308
Office/House Expenses	568	-	-	568	1,084
Travelling Expenses - UK	539	-	-	539	280
- Overseas	6,030	-	-	6,030	3,638
Hospitality	497	-	-	497	226
Staff Welfare	66	-	-	66	-
Bank Charges	60	-	-	60	105
Sundries	263	-	-	263	114
Support Costs	1,852	-	-	1,852	10,053
	<u>38,764</u>	<u>-</u>	<u>-</u>	<u>38,764</u>	<u>32,227</u>
<u>Support costs</u>					
Visas	390	-	-	390	7,803
Audit & Professional Fees	1,462	-	-	1,462	2,250
	<u>1,852</u>	<u>-</u>	<u>-</u>	<u>1,852</u>	<u>10,053</u>

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2025

5 Staff costs

There are no employees so no employee received a remuneration of over £60,000.

6 Tangible Assets

	Land & Buildings £	Fixtures & Fittings £	Total £
At 1st April	645,155	-	645,155
Depreciation	-	-	-
Net Book Values at 31st March	<u>645,155</u>	<u>-</u>	<u>645,155</u>

	Unrestricted Fund 2025 £	Restricted Fund 2025 £	Endowment Fund 2025 £	Total Funds 2025 £	Unrestricted Fund 2024 £
7 <u>Debtors</u>					
Tax refund	9,482	25	-	9,507	3,997
Prepayments	-	-	-	-	1,118
	<u>9,482</u>	<u>25</u>	<u>-</u>	<u>9,507</u>	<u>5,115</u>
8 <u>Creditors</u>					
Accruals	<u>750</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>750</u>

9 Funds

The Endowment Fund has been established for the purchase of a suitable property for the JCF Centre. The Restricted Funds represent the Building Fund.

The Trustees have designated £9,000 out of the General Fund as a reserve for motor vehicle and JCF house expenses.

<u>Funds</u>	1st Apr	Income	Expenditure	Transfers	31st Mar
Unrestricted funds	212,473	42,225	(38,764)	-	215,934
Designated funds	9,000	-	-	-	9,000
Restricted Funds	4,865	190	-	-	5,055
Endowment fund	484,916	-	-	-	484,916
	<u>711,254</u>	<u>42,415</u>	<u>(38,764)</u>	<u>-</u>	<u>714,905</u>

10 The trustees received no remuneration during the year and none of their expenses were reimbursed.

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales - Charity number 1089193

Accounts

1089193

The Japanese Christian Fellowship
33 Creswick Road
London, W3 9HG

Financial Statements
&
Trustees Annual Report

for the year ending 31st March 2024

JAPANESE CHRISTIAN FELLOWSHIP (UK)

	Index
Charity Information	Page 1
Trustee's Report	Page 2 - 3
Independent Examiner's Report	Page 4
Statement of Financial Activities	Page 5
Balance Sheet	Page 6
Notes to the Accounts	Page 7 - 9

JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY INFORMATION

CHARITY NAME: JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY REGISTRATION No.: 1089193

GOVERNING DOCUMENT: Constitution adopted 3rd June 2001, as amended
8th September 2001 and 9th June 2002

TRUSTEES: Ken Cowell (Advising Pastor)
Kikusaburo Horinouchi
Nobuhiro Baba
Miyoko Britton (resigned 24th June 2023)
Isao Makabe (appointed 24th June 2023)

HOLDING TRUSTEES: Kikusaburo Horinouchi (UK)
Nobuhiro Baba (UK)
Miyoko Britton (UK)
Kiyoshi Udagawa (Japan)
Takao Ikeya (Japan)

CORRESPONDENCE DETAILS: 33 Creswick Road
Acton
London
W3 9HG

SOLICITORS: Potheary Barratt
Talbot House
Talbot Court
Gracechurch Street
London
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INDEPENDENT EXAMINER: Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*

BANKERS: NatWest Plc
PO Box 159
332 High Holborn
London

TRUSTEES' REPORT FOR JAPANESE CHRISTIAN FELLOWSHIP (UK)
For the year ended 31st March 2024

The trustees present their report and the financial statement for the year ended 31st March 2024.

The trustees give their wholehearted gratitude and praise to the Lord for His love and grace toward His Church, the Japanese Christian Fellowship UK (JCF).

Charity reference and administration details

Name - Japanese Christian Fellowship
Registration number - 1089193
Address - 33 Creswick Road, Acton, London, W3 9HG

Objectives and activities

The Gospel of Jesus Christ has been proclaimed to Japanese people in the UK for some 48 years by members of JCF.

Rev. Ken Cowell continues to be a trustee from 2015 as an assisting pastor.

Rev. Keiichiro Yoshizawa was appointed as an advising pastor at the committee meeting on the 5th December 2020,

Mr Fukuda will start as our new Pastor in August 2024 and as a result Rev Keiichiro's role as advising pastor will come to an end.

Achievements and performance

JCF's main worship service was held every Sunday afternoon at Christ Church, Kensington until the national lock down started in March 2020. By the Lord's blessing, we started online services from August. Despite the new style of worship, the numbers attending worship service have held steady during the year.

The average attendance was 30 between April 2023 to March 2024(30 in the previous year).

They came from not only London and UK cities but from different parts of the world including Japan and Europe who were the old members of JCF and some new members.

Holy Communion was conducted at JCF House when we had hybrid services. This happened 9 times in the last year.

The membership at the end of March 2024 stands at 15 (15 in the previous year).

JCF generally organises 4 regular meetings including an online Bible study group (Reading Bible study group), Queensbury homegroup, Friday fellowship and Wednesday prayer meeting.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals.

The evangelistic meeting for the wider Japanese community in Europe was held this time at Stuttgart in Germany from 3th to 6th August 2023.

Financial review

Income for the year was £34,504 (2023 £41,440), Expenditure was £32,227 (2023 £35,584), resulting in a net income for the year of £2,277 (2023 £5,856).

Net current assets at the 31st March 2024 were £66,099 (2023 £63,822) with tangible assets of £645,155 relating to the JCF house.

Structure, governance and management

The charity is an unincorporated association with a governing document constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002.

There are seven trustees of which five are holding trustees.

A Trustee is an incumbent communication with a long-standing Christian faith, well-acquaint with Christian doctrine, faithful in prayer, and able to get along well with others.

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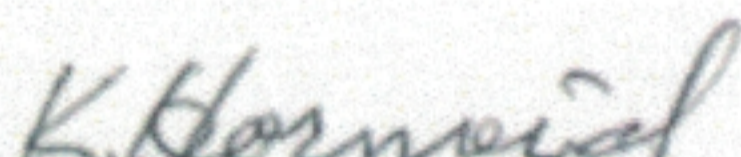
The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

A Holding Trustee is nominated by the Committee of Trustees and appointed by resolution passed at the Annual General Meeting of the Church.

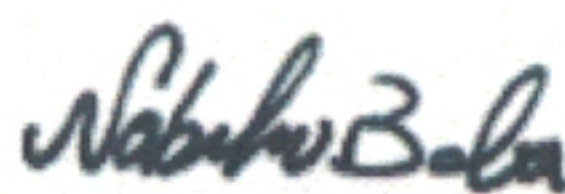
This report was approved by the trustees on 29th June 2024.



Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Isao Makabe
Trustee

Independent Examiner's Report to the Trustees / Members of
Japanese Christian Fellowship (UK)
Registered Charity No. 1089193
for the year ended 31st March 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2024 which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
Formerly 69 Portland Place, Greenhithe, Kent, DA9 9FE

Dated 1st July 2024



JAPANESE CHRISTIAN FELLOWSHIP (UK)
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income and endowments	3					
Donations and legacies	3.1	32,057	930	-	32,987	41,374
Investments	3.2	594	27	-	621	66
Other income	3.3	896	-	-	896	-
Total incoming resources		33,547	957	-	34,504	41,440
Expenditure on	4					
Charitable activities		32,227	-	-	32,227	35,584
		32,227	-	-	32,227	35,584
Net Incoming / (outgoing) resources for the Year		1,320	957	-	2,277	5,856
Total funds balance brought forward		220,153	3,908	484,916	708,977	703,121
Total funds balance carried forward		221,473	4,865	484,916	711,254	708,977

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Balance Sheet and Notes to the Accounts form part of these Financial Statements

JAPANESE CHRISTIAN FELLOWSHIP (UK)

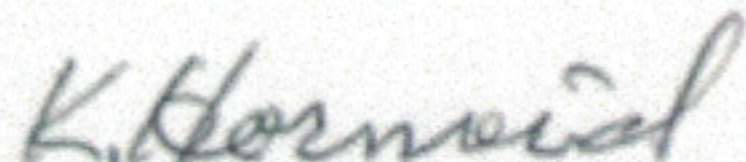
Balance Sheet as at 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible Assets	6		645,155		645,155
Current Assets					
Debtors	7	5,115		6,251	
Cash at bank and in hand		61,734		60,088	
		<u>66,849</u>		<u>66,339</u>	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	750		2,517	
		<u>750</u>		<u>2,517</u>	
Net Current Assets			<u>66,099</u>		<u>63,822</u>
Total Assets Less Current Liabilities			<u>711,254</u>		<u>708,977</u>
Funds					
Unrestricted Funds					
General Fund			212,473		211,153
Designated Fund			9,000		9,000
Restricted Funds					
Endowment Funds			4,865		3,908
			484,916		484,916
	9		<u>711,254</u>		<u>708,977</u>

Signed by trustees on behalf of all trustees



Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Isao Makabe
Trustee

On the 29th June 2024

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements for the year ended 31 March 2024

1 Basis of Preparation

1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1 Changes in basis of accounting

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1 Changes to previous accounts

There have been no changes to the previous accounts during the financial year.

2 Accounting Policies

2.1 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received

2.2 Income tax recoverable

Income Tax recoverable on Gift Aid is accounted for on a received basis.

2.3 Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

2.4 Designated funds

Designated funds are a reserve for motor and JCF house expenses

2.5 Restricted funds

Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.6 Endowment funds

The Endowment Fund has been established for the purchase of a suitable property

2.7 Tangible fixed assets

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated over a three year period. No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2024

	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Endowment Fund 2024 £	Total Funds 2024 £	Total Funds 2023 £
3 Income and endowments					
<u>Voluntary Income</u>	3.1				
Donations	27,952	930	-	28,882	35,977
Tax Reclaims	4,105	-	-	4,105	5,397
	<u>32,057</u>	<u>930</u>	<u>-</u>	<u>32,987</u>	<u>41,374</u>
<u>Investments</u>	3.2				
Interest	594	27	-	621	66
	<u>594</u>	<u>27</u>	<u>-</u>	<u>621</u>	<u>66</u>
<u>Other income</u>	3.3				
Conference Receipts	896	-	-	896	-
	<u>896</u>	<u>-</u>	<u>-</u>	<u>896</u>	<u>-</u>
Total income	<u>33,547</u>	<u>957</u>	<u>-</u>	<u>34,504</u>	<u>41,440</u>
4 Expenditure on					
<u>Direct costs</u>					
Guest Preachers	3,150	-	-	3,150	2,700
Charitable Gifts & Other Donations	6,083	-	-	6,083	18,572
Conference & Training	946	-	-	946	-
Rates	3,209	-	-	3,209	2,975
Insurance	802	-	-	802	684
Light, Heat & Water	1,975	-	-	1,975	1,603
Repairs and Maintenance	142	-	-	142	301
Postage	11	-	-	11	14
Printing & Stationery	101	-	-	101	10
Telephone	308	-	-	308	551
Office/House Expenses	1,084	-	-	1,084	313
Travelling Expenses - UK	280	-	-	280	506
- Overseas	3,638	-	-	3,638	4,956
Hospitality	226	-	-	226	174
Bank Charges	105	-	-	105	105
Sundries	114	-	-	114	100
Support Costs	10,053	-	-	10,053	2,020
	<u>32,227</u>	<u>-</u>	<u>-</u>	<u>32,227</u>	<u>35,584</u>
<u>Support costs</u>					
Visas	7,803	-	-	7,803	-
Audit & Legal Fees	2,250	-	-	2,250	2,020
	<u>10,053</u>	<u>-</u>	<u>-</u>	<u>10,053</u>	<u>2,020</u>

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2024

5 Staff costs

There are no employees so no employee received a remuneration of over £60,000.

6 Tangible Assets

	Land & Buildings £	Fixtures & Fittings £	Total £
At 1st April	645,155	-	645,155
Depreciation	-	-	-
Net Book Values at 31st March	<u>645,155</u>	<u>-</u>	<u>645,155</u>

7 Debtors

	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Endowment Fund 2024 £	Total Funds 2024 £	Unrestricted Fund 2023 £
Tax refund	3,997	-	-	3,997	5,410
Prepayments	1,118	-	-	1,118	841
	<u>5,115</u>	<u>-</u>	<u>-</u>	<u>5,115</u>	<u>6,251</u>

8 Creditors

Accruals	<u>750</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>2,517</u>
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9 Funds

The Endowment Fund has been established for the purchase of a suitable property for the JCF Centre. The Restricted Funds represent the Building Fund.

The Trustees have designated £9,000 out of the General Fund as a reserve for motor vehicle and JCF house expenses.

<u>Funds</u>	1st Apr	Income	Expenditure	31st Mar
Unrestricted funds	211,153	33,547	(32,227)	212,473
Designated funds	9,000	-	-	9,000
Restricted Funds	3,908	957	-	4,865
Endowment fund	484,916	-	-	484,916
	<u>708,977</u>	<u>34,504</u>	<u>(32,227)</u>	<u>711,254</u>

10 The trustees received no remuneration during the year and none of their expenses were reimbursed.

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales - Charity number 1089193

Accounts

1089193

The Japanese Christian Fellowship
33 Creswick Road
London, W3 9HG

Financial Statements
&
Trustees Annual Report

for the year ending 31st March 2023

JAPANESE CHRISTIAN FELLOWSHIP (UK)

	Index
Charity Information	Page 1
Trustee's Report	Page 2 - 3
Independent Examiner's Report	Page 4
Statement of Financial Activities	Page 5
Balance Sheet	Page 6
Notes to the Accounts	Page 7 - 9

JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY INFORMATION

CHARITY NAME: Japanese Christian Fellowship (UK)

CHARITY REGISTRATION No.: 1089193

GOVERNING DOCUMENT: Constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002

TRUSTEES: Ken Cowell (Advising Pastor)
Kikusaburo Horinouchi
Miyoko Britton
Nobuhiro Baba

HOLDING TRUSTEES: Kikusaburo Horinouchi (UK)
Nobuhiro Baba (UK)
Miyoko Britton (UK)
Kiyoshi Udagawa (Japan)
Takao Ikeya (Japan)

CORRESPONDENCE DETAILS: 33 Creswick Road
Acton
London
W3 9HG

SOLICITORS: Potheary Barratt
Talbot House
Talbot Court
Gracechurch Street
London
EC3V 0BS

INDEPENDENT EXAMINER: Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*

BANKERS: NatWest Plc
PO Box 159
332 High Holborn
London

TRUSTEES' REPORT FOR JAPANESE CHRISTIAN FELLOWSHIP (UK)
For the year ended 31st March 2023

The trustees present their report and the financial statement for the year ended 31st March 2023.

The trustees give their wholehearted gratitude and praise to the Lord for His love and grace toward His Church, the Japanese Christian Fellowship UK (JCF).

Charity reference and administration details

Name - Japanese Christian Fellowship
Registration number - 1089193
Address - 33 Creswick Road, Acton, London, W3 9HG

Objectives and activities

The Gospel of Jesus Christ has been proclaimed to Japanese people in the UK for some 47 years by members of JCF.

Rev. Ken Cowell continues to be a trustee from 2015 as an assisting pastor.
Rev. Keiichiro Yoshizawa was appointed as an advising pastor at the committee meeting on the 5th December 2020.

Achievements and performance

JCF's main worship service was held every Sunday afternoon at Christ Church, Kensington.

Until the national locked down started in March 2020. By the Lord's blessing, we started online services from August. Despite the new style of worship, the numbers attending worship service have held steady during the year.

The average attendance was 30 between April 2022 to March 2023 (32 in the previous year).

They came from not only London and UK cities but from different part of the world including Japan and Europe who were the old members of JCF and some new members.

Holy Communion was conducted twice at JCF House.

The membership at the end of March 2023 stands at 15 (16 in the previous year).
JCF generally sponsors eight regular meeting, including online Bible study group (Reading Bible study group) and Friday fellowship and Wednesday prayer meeting.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals.

Although the evangelistic meeting for the wider Japanese community in Europe were held this time at Stuttgart in Germany from 4th to 7th August 2022.

Financial review

Income for the year was £41,440 (2022 £27,905), Expenditure was £35,584(2022 £22,107), resulting in a net income for the year of £5,856 (2022 £5,798).

Net current assets at the 31st March 2023 were £63,822 (2022 £57,966) with tangible assets of £645,155 relating to the JCF house.

Structure, governance and management

The charity is an unincorporated association with a governing document constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002.

There are six trustees of which five are holding trustees.

A Trustee is an incumbent communication with a long-standing Christian faith, well-acquaint with Christian doctrine, faithful in prayer, and able to get along well with others.

A trustee is nominated by the Pastor and appointed by resolution passed at the Annual General Meeting of the church.

A Trustee holds office for two years and shall be eligible for reappointment.

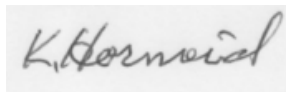
The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

A Holding Trustee is nominated by the Committee of Trustees and appointed by resolution passed at the Annual General Meeting of the Church.

This report was approved by the trustees on 24th June 2023.




Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Miyoko Britton
Trustee

Independent Examiner's Report to the Trustees / Members of
Japanese Christian Fellowship (UK)
Registered Charity No. 1089193
for the year ended 31st March 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
Formerly 69 Portland Place, Greenhithe, Kent, DA9 9FE



Dated 26th June 2023

JAPANESE CHRISTIAN FELLOWSHIP (UK)
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income and endowments	3					
Donations and legacies	3.1	30,101	11,273	-	41,374	27,355
Income from charitable activities	3.2	-	-	-	-	500
Investments	3.3	65	1	-	66	1
Other income	3.4	-	-	-	-	49
Total incoming resources		<u>30,166</u>	<u>11,274</u>	<u>-</u>	<u>41,440</u>	<u>27,905</u>
Expenditure on	4					
Charitable activities		25,032	10,552	-	35,584	22,107
		<u>25,032</u>	<u>10,552</u>	<u>-</u>	<u>35,584</u>	<u>22,107</u>
Net Incoming / (outgoing) resources for the Year		5,134	722	-	5,856	5,798
Total funds balance brought forward		215,019	3,186	484,916	703,121	697,323
Total funds balance carried forward		<u>220,153</u>	<u>3,908</u>	<u>484,916</u>	<u>708,977</u>	<u>703,121</u>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Balance Sheet and Notes to the Accounts form part of these Financial Statements

JAPANESE CHRISTIAN FELLOWSHIP (UK)

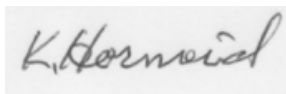
Balance Sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	6		645,155		645,155
Current Assets					
Debtors	7	6,251		3,572	
Cash at bank and in hand		<u>60,088</u>		<u>55,044</u>	
		66,339		58,616	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	<u>2,517</u>		<u>650</u>	
Net Current Assets			<u>63,822</u>		<u>57,966</u>
Total Assets Less Current Liabilities			<u><u>708,977</u></u>		<u><u>703,121</u></u>
Funds					
Unrestricted Funds					
General Fund			211,153		206,019
Designated Fund			9,000		9,000
Restricted Funds					
Endowment Funds			3,908		3,186
			<u>484,916</u>		<u>484,916</u>
	9		<u><u>708,977</u></u>		<u><u>703,121</u></u>

Signed by trustees on behalf of all trustees



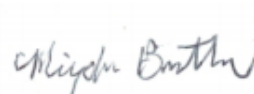
Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Miyoko Britton
Trustee

On the 24th June 2023

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements for the year ended 31 March 2023

1 Basis of Preparation

1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1 Changes in basis of accounting

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1 Changes to previous accounts

There have been no changes to the previous accounts during the financial year.

2 Accounting Policies

2.1 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received

2.2 Income tax recoverable

Income Tax recoverable on Gift Aid is accounted for on a received basis.

2.3 Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

2.4 Designated funds

Designated funds are a reserve for motor and JCF house expenses

2.5 Restricted funds

Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.6 Endowment funds

The Endowment Fund has been established for the purchase of a suitable property

2.7 Tangible fixed assets

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated over a three year period. No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2023

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Endowment Fund 2023 £	Total Funds 2023 £	Total Funds 2022 £
3 Income and endowments					
<u>Voluntary Income</u>	3.1				
Donations	26,522	9,455	-	35,977	24,546
Tax Reclaims	3,579	1,818	-	5,397	2,809
	<u>30,101</u>	<u>11,273</u>	<u>-</u>	<u>41,374</u>	<u>27,355</u>
<u>Income from charitable activities</u>	3.2				
Rent	-	-	-	-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
<u>Investments</u>	3.3				
Interest	65	1	-	66	1
	<u>65</u>	<u>1</u>	<u>-</u>	<u>66</u>	<u>1</u>
<u>Other income</u>	3.4				
Miscellaneous	-	-	-	-	49
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>
Total income	<u>30,166</u>	<u>11,274</u>	<u>-</u>	<u>41,440</u>	<u>27,905</u>
4 Expenditure on					
<u>Direct costs</u>					
Guest Preachers	2,700	-	-	2,700	2,450
Charitable Gifts & Other Donations	8,020	10,552	-	18,572	5,800
Rates	2,975	-	-	2,975	2,854
Insurance	684	-	-	684	1,196
Light, Heat & Water	1,603	-	-	1,603	1,793
Repairs and Maintenance	301	-	-	301	4,513
Postage	14	-	-	14	21
Printing & Stationery	10	-	-	10	144
Telephone	551	-	-	551	844
Office/House Expenses	313	-	-	313	-
Travelling Expenses - UK	506	-	-	506	-
- Overseas	4,956	-	-	4,956	280
Hospitality	174	-	-	174	137
Bank Charges	105	-	-	105	105
Sundries	100	-	-	100	-
Support Costs	2,020	-	-	2,020	1,970
	<u>25,032</u>	<u>10,552</u>	<u>-</u>	<u>35,584</u>	<u>22,107</u>
<u>Support costs</u>					
Audit & Legal Fees	2,020	-	-	2,020	1,970
	<u>2,020</u>	<u>-</u>	<u>-</u>	<u>2,020</u>	<u>1,970</u>

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2023

5 Staff costs

There are no employees so no employee received a remuneration of over £60,000.

6 Tangible Assets

	Land & Buildings £	Fixtures & Fittings £	Total £
At 1st April	645,155	-	645,155
Depreciation	-	-	-
Net Book Values at 31st March	<u>645,155</u>	<u>-</u>	<u>645,155</u>

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Endowment Fund 2023 £	Total Funds 2023 £	Unrestricted Fund 2022 £
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7 Debtors

Tax refund	3,593	1,817	-	5,410	2,924
Prepayments	841	-	-	841	648
	<u>4,434</u>	<u>1,817</u>	<u>-</u>	<u>6,251</u>	<u>3,572</u>

8 Creditors

Accruals	<u>700</u>	<u>1,817</u>	<u>-</u>	<u>2,517</u>	<u>650</u>
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9 Funds

The Endowment Fund has been established for the purchase of a suitable property for the JCF Centre. The Restricted Funds represent the Building Fund.

The Trustees have designated £9,000 out of the General Fund as a reserve for motor vehicle and JCF house expenses.

<u>Funds</u>	1st Apr	Income	Expenditure	Transfers	31st Mar
Unrestricted funds	206,019	30,166	(25,032)	-	211,153
Designated funds	9,000	-	-	-	9,000
Restricted Funds	3,186	11,274	(10,552)	-	3,908
Endowment fund	484,916	-	-	-	484,916
	<u>703,121</u>	<u>41,440</u>	<u>(35,584)</u>	<u>-</u>	<u>708,977</u>

10 The trustees received no remuneration during the year and none of their expenses were reimbursed.

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales - Charity number 1089193

Accounts

1089193

The Japanese Christian Fellowship
33 Creswick Road
London, W3 9HG

Financial Statements
&
Trustees Annual Report

for the year ending 31st March 2022

JAPANESE CHRISTIAN FELLOWSHIP (UK)

	Index
Charity Information	Page 1
Trustee's Report	Page 2 - 3
Independent Examiner's Report	Page 4
Statement of Financial Activities	Page 5
Balance Sheet	Page 6
Notes to the Accounts	Page 7 - 9

JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY INFORMATION

CHARITY REGISTRATION No.: 1089193

GOVERNING DOCUMENT: Constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002

TRUSTEES: Ken Cowell (*Advising Pastor*)
Isao Makabe (*Resigned 19 June 2021*)
Kikusaburo Horinouchi (*Appointed 19 June 2021*)
Miyoko Britton
Nobuhiro Baba

HOLDING TRUSTEES: Kikusaburo Horinouchi (UK)
Nobuhiro Baba (UK)
Miyoko Britton (UK)
Kiyoshi Udagawa (Japan)
Takao Ikeya (Japan)

CORRESPONDENCE DETAILS: 33 Creswick Road
Acton
London
W3 9HG

SOLICITORS: Potheary Barratt
Talbot House
Talbot Court
Gracechurch Street
London
EC3V 0BS

INDEPENDENT EXAMINER: Peter Saltiel
Church & Charity Accounts Service
7 Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*

BANKERS: NatWest Plc
PO Box 159
332 High Holborn
London

TRUSTEES' REPORT FOR JAPANESE CHRISTIAN FELLOWSHIP (UK)
For the year ended 31st March 2022

The trustees present their report and the financial statement for the year ended 31st March 2022.

The trustees give their wholehearted gratitude and praise to the Lord for His love and grace toward His Church, the Japanese Christian Fellowship UK (JCF).

Charity reference and administration details

Name - Japanese Christian Fellowship
Registration number - 1089193
Address - 33 Creswick Road, Acton, London, W3 9HG

Objectives and activities

The Gospel of Jesus Christ has been proclaimed to Japanese people in the UK for some 46 years by members of JCF.

Rev. Ken Cowell continues to be a trustee from 2015 as an assisting pastor.
Rev. Keiichiro Yoshizawa was appointed as an advising pastor at the committee meeting on the 5th December 2020.

Achievements and performance

JCF's main worship service was held every Sunday afternoon at Christ Church, Kensington until the national locked down started in March 2020. By the Lord's blessing, we started online services from August. Despite the new style of worship, the numbers attending worship service have held steady during the year.

The average attendance was 32 between April 2021 to March 2022(30 in the previous year). They came from not only London and UK cities but from different part of the world including Japan and Europe who were the old members of JCF and some new members. Holy Communion was conducted once at JCF House.

The membership at the end of March 2022 stands at 16 (17 in the previous year).

JCF generally sponsors eight regular meeting, including online Bible study group (Reading Bible study group) and Friday fellowship plus a weekly online prayer meeting.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals.

The evangelistic meetings for the wider Japanese community in Europe were held this time at Strasbourg in France from 29 July to 1st August 2021.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals

Financial review

Income for the year was £27,905 (2021£26,101), Expenditure was £22,107(2021£27,830) , resulting in a net income for the year of £5,798 2021 (£1,729).

Net current assets at the 31st March 2022 were £57,966(2021 £52,168) with tangible assets of £645,155 relating to the JCF house.

Structure, governance and management

The charity is an unincorporated association with a governing document constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002.

There are six trustees of which three are holding trustees.

A Trustee is an incumbent communication with a long-standing Christian faith, well-acquaint with Christian doctrine, faithful in prayer, and able to get along well with others.

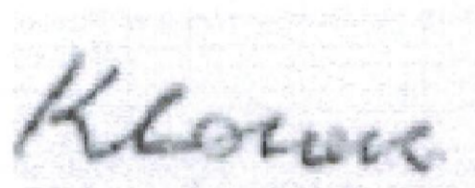
A trustee is nominated by the Pastor and appointed by resolution passed at the Annual General Meeting of the church.

A Trustee holds office for two years and shall be eligible for reappointment.

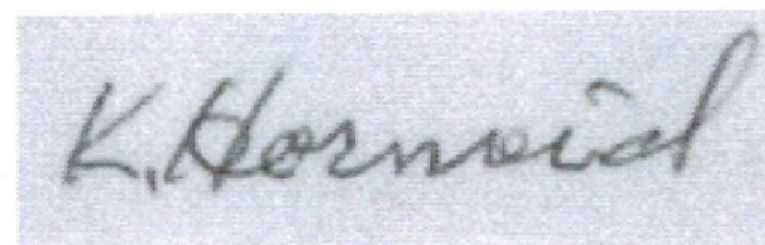
The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

A Holding Trustee is nominated by the Committee of Trustees and appointed by resolution passed at the Annual General Meeting of the Church.


This report was approved by the trustees on 25th June 2022.



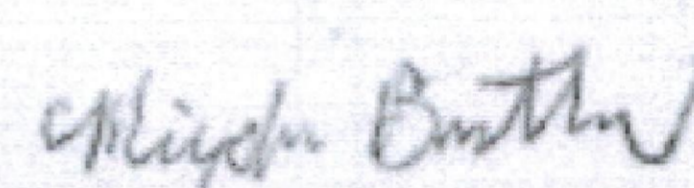
Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Miyoko Britton
Trustee

Independent Examiner's Report to the Trustees / Members of
Japanese Christian Fellowship (UK)
Registered Charity No. 1089193
for the year ended 31st March 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

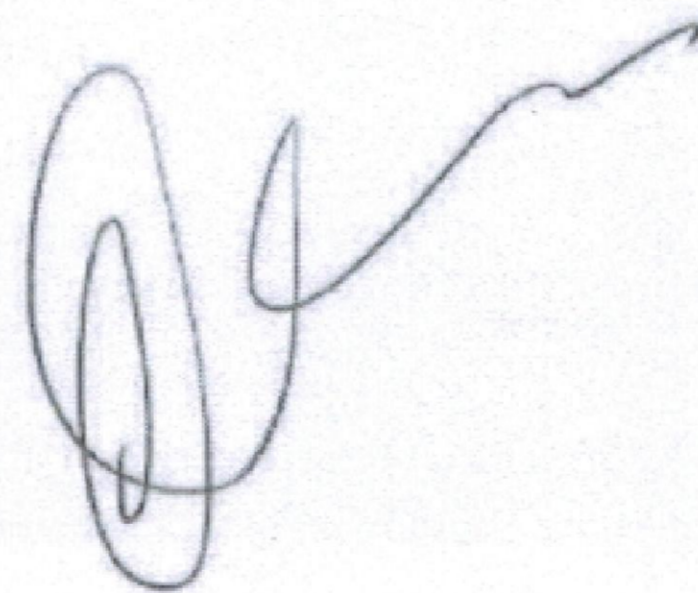
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France
Formerly 69 Portland Place, Greenhithe, Kent, DA9 9FE



Dated 4th July 2022

JAPANESE CHRISTIAN FELLOWSHIP (UK)
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income and endowments	3					
Donations and legacies	3.1	26,055	1,300	-	27,355	26,091
Income from charitable activities	3.2	-	500	-	500	-
Investments	3.3	1	-	-	1	10
Other income	3.4	49	-	-	49	-
Total incoming resources		26,105	1,800	-	27,905	26,101
Expenditure on	4					
Charitable activities		20,107	2,000	-	22,107	27,830
		20,107	2,000	-	22,107	27,830
Net Incoming / (outgoing) resources for the Year		5,998	(200)	-	5,798	(1,729)
Transfers				-	-	-
Total funds balance brought forward		209,021	3,386	484,916	697,323	699,052
Total funds balance carried forward		215,019	3,186	484,916	703,121	697,323

JAPANESE CHRISTIAN FELLOWSHIP (UK)

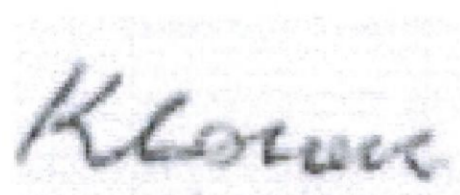
Balance Sheet as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible Assets	6		645,155		645,155
Current Assets					
Debtors	7	3,572		8,423	
Cash at bank and in hand		<u>55,044</u>		<u>44,395</u>	
		58,616		52,818	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	<u>650</u>		<u>650</u>	
Net Current Assets			<u>57,966</u>		<u>52,168</u>
Total Assets Less Current Liabilities			<u>703,121</u>		<u>697,323</u>
Funds					
Unrestricted Funds					
General Fund			206,019		200,021
Designated Fund			9,000		9,000
Restricted Funds					
Endowment Funds			3,186		3,386
	9		<u>484,916</u>		<u>484,916</u>
			<u>703,121</u>		<u>697,323</u>

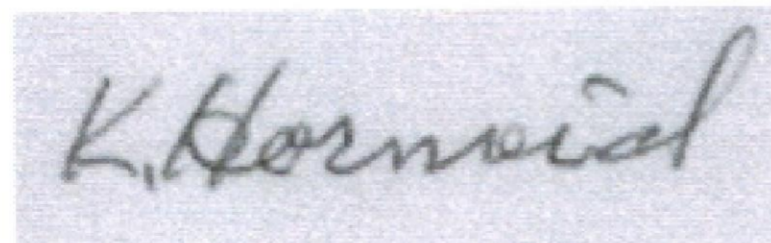
Signed on behalf of all the trustees

on the 25 June 2022

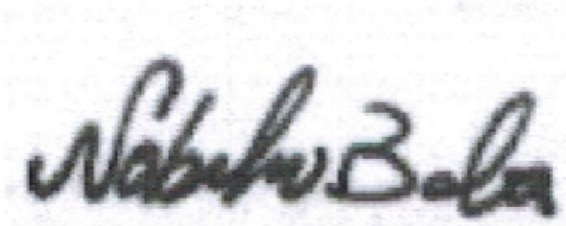
Signed by trustees on behalf of all trustees



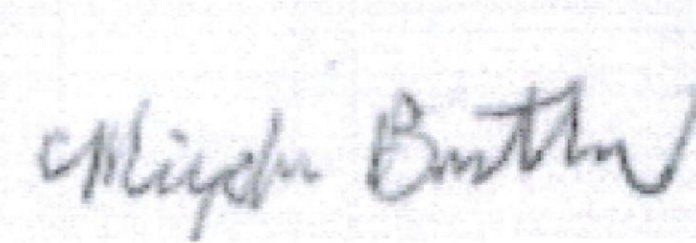
Ken Cowell
Trustee



Kikusaburo Horinouchi
Trustee



Nobuhiro Baba
Trustee



Miyoko Britton
Trustee

On the 25 June 2022

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements for the year ended 31 March 2022

1 Basis of Preparation

1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1 Changes in basis of accounting

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1 Changes to previous accounts

There have been no changes to the previous accounts during the financial year.

2 Accounting Policies

2.1 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received

2.2 Income tax recoverable

Income Tax recoverable on Gift Aid is accounted for on a received basis.

2.3 Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

2.4 Designated funds

Designated funds are a reserve for motor and JCF house expenses

2.5 Restricted funds

Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.6 Endowment funds

The Endowment Fund has been established for the purchase of a suitable property

2.7 Tangible fixed assets

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated over a three year period. No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2022

	Unrestricted Fund 2022 £	Restricted Fund 2022 £	Endowment Fund 2022 £	Total Funds 2022 £	Total Funds 2021 £
3 Income and endowments					
<u>Voluntary Income</u>	3.1				
Donations	23,246	1,300	-	24,546	18,836
Tax Reclaims	2,809	-	-	2,809	7,255
	<u>26,055</u>	<u>1,300</u>	<u>-</u>	<u>27,355</u>	<u>26,091</u>
<u>Income from charitable activities</u>	3.2				
Rent	-	500	-	500	-
	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
<u>Investments</u>	3.3				
Interest	1	-	-	1	10
	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>10</u>
<u>Other income</u>	3.4				
Miscellaneous	49	-	-	49	-
	<u>49</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>-</u>
Total income	<u>26,105</u>	<u>1,800</u>	<u>-</u>	<u>27,905</u>	<u>26,101</u>
4 Expenditure on					
<u>Direct costs</u>					
Guest Preachers	2,450	-	-	2,450	3,600
Charitable Gifts & Other Donations	5,800	-	-	5,800	2,200
Hall Rental	-	-	-	-	2,697
Rates	2,854	-	-	2,854	-
Insurance	1,196	-	-	1,196	1,113
Light, Heat & Water	1,793	-	-	1,793	1,398
Repairs and Maintenance	2,513	2,000	-	4,513	13,207
Postage	21	-	-	21	4
Printing & Stationery	144	-	-	144	-
Telephone	844	-	-	844	915
Office/House Expenses	-	-	-	-	115
Travelling Expenses - UK	-	-	-	-	-
- Overseas	280	-	-	280	-
Hospitality	137	-	-	137	-
Bank Charges	105	-	-	105	75
Support Costs	1,970	-	-	1,970	2,506
	<u>20,107</u>	<u>2,000</u>	<u>-</u>	<u>22,107</u>	<u>27,830</u>
<u>Support costs</u>					
Audit & Legal Fees	1,970	-	-	1,970	2,506
	<u>1,970</u>	<u>-</u>	<u>-</u>	<u>1,970</u>	<u>2,506</u>

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2022

5 Staff costs

There are no employees so no employee received a remuneration of over £60,000.

6 Tangible Assets

	Land & Buildings £	Fixtures & Fittings £	Total £
At 1st April	645,155	-	645,155
Depreciation	-	-	-
Net Book Values at 31st March	<u>645,155</u>	<u>-</u>	<u>645,155</u>

	Unrestricted Fund 2022 £	Restricted Fund 2022 £	Endowment Fund 2022 £	Total Funds 2022 £	Unrestricted Fund 2021 £
7 <u>Debtors</u>					
Tax refund	2,924	-	-	2,924	7,255
Prepayments	648	-	-	648	1,168
	<u>3,572</u>	<u>-</u>	<u>-</u>	<u>3,572</u>	<u>8,423</u>

8 Creditors

Accruals	<u>650</u>	<u>-</u>	<u>-</u>	<u>650</u>	<u>650</u>
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9 Funds

The Endowment Fund has been established for the purchase of a suitable property for the JCF Centre. The Restricted Funds represent the Building Fund.

The Trustees have designated £9,000 out of the General Fund as a reserve for motor vehicle and JCF house expenses.

<u>Funds</u>	1st Apr	Income	Expenditure	Transfers	31st Mar
Unrestricted funds	200,021	26,105	(20,107)	-	206,019
Designated funds	9,000	-	-	-	9,000
Restricted Funds	3,386	1,800	(2,000)	-	3,186
Endowment fund	484,916	-	-	-	484,916
	<u>697,323</u>	<u>27,905</u>	<u>(22,107)</u>	<u>-</u>	<u>703,121</u>

10 The trustees received no remuneration during the year and none of their expenses were reimbursed.

THE JAPANESE CHRISTIAN FELLOWSHIP (UK)

England & Wales - Charity number 1089193

Accounts

1089193

The Japanese Christian Fellowship
33 Creswick Road
London, W3 9HG

Financial Statements
&
Trustees Annual Report

for the year ending 31st March 2021

JAPANESE CHRISTIAN FELLOWSHIP (UK)

	Index
Charity Information	Page 1
Trustee's Report	Page 2 - 3
Independent Examiner's Report	Page 4
Statement of Financial Activities	Page 5
Balance Sheet	Page 6
Notes to the Accounts	Page 7 - 10

JAPANESE CHRISTIAN FELLOWSHIP (UK)

CHARITY INFORMATION

CHARITY REGISTRATION No.: 1089193

GOVERNING DOCUMENT: Constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002

TRUSTEES: Ken Cowell (*Advising Pastor*)
Isao Makabe
Miyoko Britton (*Appointed 5 December 2020*)
Saori Okuno (*Resigned 5 December 2020*)
Nobuhiro Baba

HOLDING TRUSTEES: Kikusaburo Horinouchi
Nobuhiro Baba
Miyoko Britton
Kiyoshi Udagawa
Takao Ikeya

CORRESPONDENCE DETAILS: 33 Creswick Road
Acton
London
W3 9HG

SOLICITORS: Potheary Barratt
Talbot House
Talbot Court
Gracechurch Street
London
EC3V 0BS

INDEPENDENT EXAMINER: Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France
*formerly, 69 Portland Place
Greenhithe, Kent, DA9 9FE*

BANKERS: NatWest Plc
PO Box 159
332 High Holborn
London

TRUSTEES' REPORT FOR JAPANESE CHRISTIAN FELLOWSHIP (UK)
For the year ended 31st March 2021

The trustees present their report and the financial statement for the year ended 31st March 2021.

The trustees give their wholehearted gratitude and praise to the Lord for His love and grace toward His Church, the Japanese Christian Fellowship UK (JCF).

Charity reference and administration details

Name - Japanese Christian Fellowship

Registration number - 1089193

Address – 33 Creswick Road, Acton, London, W3 9HG

Objectives and activities

The Gospel of Jesus Christ has been proclaimed to Japanese people in the UK for 45 years by members of JCF.

Rev. Ken Cowell continues to be a trustee from 2015 and is working as an advising pastor. Rev. Kiichiro Yoshizawa was appointed as an advising pastor at the committee meeting on the 5th December 2020.

Achievements and Performance

JCF's main worship service used to be held every Sunday afternoon at Christ Church, Kensington until the national lockdown started in March 2020. By the Lord's blessing, we started online services from August. Despite the new style of worship the numbers attending worship services have held fairly steady during the year. The average attendance was 30 between August 2020 to March 2021 (17 in the previous year). They came from not only London and UK cities but from the different parts of the world including Japan and Europe who were the old members of JCF. Holy Communion has not been conducted yet. The membership at the end of March 2021 stands at 17 (19 in the previous year). JCF generally sponsors eight regular meetings per month apart from Sunday worship, including online Bible study group (Reading Bible study group) and Friday fellowship plus a weekly online prayer meeting.

JCF and its pastors have served the Japanese community in the UK by pastoring and helping those in need according to the Fellowship's Constitution. Sessions of counselling and advice have been provided to numerous individuals. Although the evangelistic meetings for the wider Japanese community were cancelled due to Covid 19, we delivered daily devotion videos (CGNTV) as well as Christmas and Easter related videos to the members of JCF and the people related to JCF.

The JCF continues to network with other Japanese Christian churches across Europe. JCF was involved in the annual Japanese Christian Conference in Europe, and it was planned to be held in Germany in July 2020, but was cancelled due to the Covid 19.

Financial review

Income for the year was £26,101 (2020 £40,281), Expenditure was £27,830 (2020 £40,904), resulting in a net income for the year of (£1,729) 2020 (£623).

Net current assets at the 31 March 2021 were £52,168 (2020 £53,897) with tangible assets of £645,155 relating to the JCF house.

Structure, governance and management

The charity is an unincorporated association with a governing document constitution adopted 3rd June 2001, as amended 8th September 2001 and 9th June 2002.

There are seven trustees of which five are holding trustees.

A Trustee is an incumbent communication with a long-standing Christian faith, well-acquaint with Christian doctrine, faithful in prayer, and able to get along well with others.

A trustee is nominated by the Pastor, and, and appointed by resolution passed at the annual General Meeting of the church.

A Trustee holds office for two years and shall be eligible for reappointment.

The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

A Holding Trustee is nominated by the Committee of Trustees and appointed by resolution passed at the annual General Meeting of the Church

This report was approved by the trustees on 19 June 2021.



Ken Cowell
Trustee

Isao Makabe
Trustee

Nobuhiro Baba
Trustee

Miyoko Britton
Trustee

Independent Examiner's Report to the Trustees / Members of
Japanese Christian Fellowship (UK)
Registered Charity No. 1089193
for the year ended 31st March 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

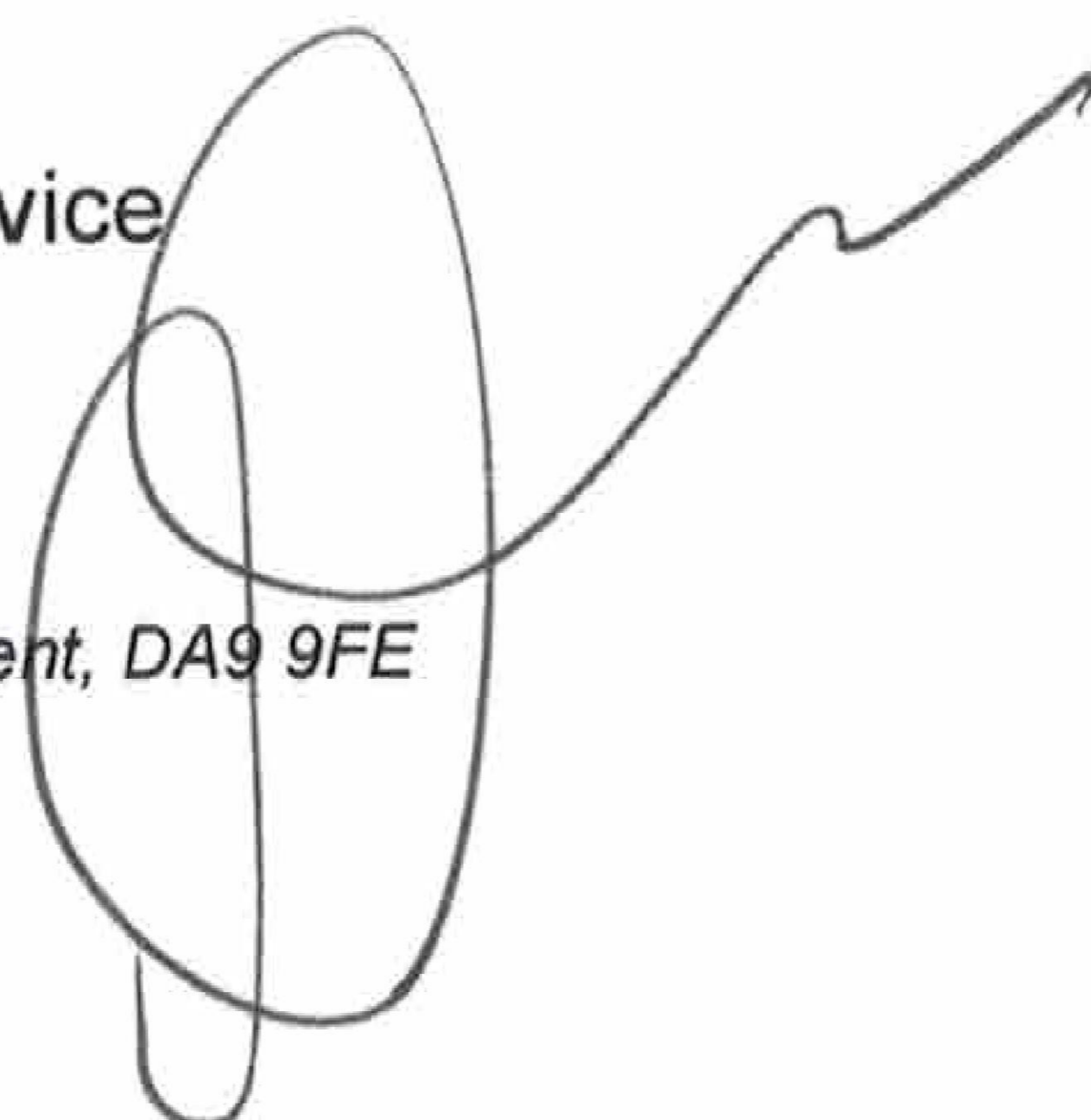
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France
Formerly 69 Portland Place, Greenhithe, Kent, DA9 9FE



Dated 29 June 2021

JAPANESE CHRISTIAN FELLOWSHIP (UK)
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Income and endowments	3					
Donations and legacies	3.1	26,091	-	-	26,091	39,990
Income from charitable activities	3.2	-	-	-	-	-
Investments	3.3	6	4	-	10	291
Other income	3.4	-	-	-	-	-
Total incoming resources		26,097	4	-	26,101	40,281
Expenditure on	4					
Charitable activities		14,630	13,200	-	27,830	40,904
		14,630	13,200	-	27,830	40,904
Net Incoming / (outgoing) resources for the Year		11,467	(13,196)	-	(1,729)	(623)
Transfers		-	-	-	-	-
Total funds balance brought forward		197,554	16,582	484,916	699,052	699,675
Total funds balance carried forward		209,021	3,386	484,916	697,323	699,052

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.





The Balance Sheet and Notes to the Accounts form part of these Financial Statements

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Balance Sheet as at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible Assets	6		645,155		645,155
Current Assets					
Debtors	7	8,423		1,062	
Cash at bank and in hand		<u>44,395</u>		<u>53,435</u>	
		52,818		54,497	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	<u>650</u>		<u>600</u>	
Net Current Assets			<u>52,168</u>		<u>53,897</u>
Total Assets Less Current Liabilities			<u><u>697,323</u></u>		<u><u>699,052</u></u>
Funds					
Unrestricted Funds					
General Fund			200,021		188,554
Designated Fund			9,000		9,000
Restricted Funds					
Endowment Funds			3,386		16,582
			<u>484,916</u>		<u>484,916</u>
	9		<u><u>697,323</u></u>		<u><u>699,052</u></u>

Signed by trustees on behalf of all trustees

			
Ken Cowell Trustee	Isao Makabe Trustee	Nobuhiro Baba Trustee	Miyoko Britton Trustee

On the 19 June 2021

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2021

1 Basis of Preparation

1 Basis of accounting

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value in accordance with:

- (a) The Charities Act 2011
- (b) Charities (Accounts and Reports) Regulations 2008
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

1 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1 Changes in basis of accounting

The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1 Changes to previous accounts

There have been no changes to the previous accounts during the financial year.

2 Accounting Policies

2.1 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received

2.2 Income tax recoverable

Income Tax recoverable on Gift Aid is accounted for on a received basis.

2.3 Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

2.4 Designated funds

Designated funds are a reserve for motor and JCF house expenses

2.5 Restricted funds

Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.6 Endowment funds

The Endowment Fund has been established for the purchase of a suitable property

2.7 Tangible fixed assets

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated over a three year period. No depreciation is provided in respect of freehold land and buildings as the trustees are of the opinion that the property has been maintained to a high standard at which the market value could be realised.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2021

		Unrestricted Fund 2021 £	Restricted Fund 2021 £	Endowment Fund 2021 £	Total Funds 2021 £	Total Funds 2020 £
3	Income and endowments					
	<u>Voluntary Income</u>					
	3.1					
	Donations	18,836	-	-	18,836	24,057
	Tax Reclaims	7,255	-	-	7,255	15,933
		<u>26,091</u>	<u>-</u>	<u>-</u>	<u>26,091</u>	<u>39,990</u>
	<u>Income from charitable activities</u>					
	3.2					
	Rent	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Investments</u>					
	3.3					
	Interest	6	4	-	10	291
		<u>6</u>	<u>4</u>	<u>-</u>	<u>10</u>	<u>291</u>
	<u>Other income</u>					
	3.4					
	Miscellaneous	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total income	<u>26,097</u>	<u>4</u>	<u>-</u>	<u>26,101</u>	<u>40,281</u>

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2021

	Unrestricted Fund 2021 £	Restricted Fund 2021 £	Endowment Fund 2021 £	Total Funds 2021 £	Total Funds 2020 £
4 Expenditure on					
<u>Direct costs</u>					
Salary	-	-	-	-	19,500
Pension	-	-	-	-	335
Guest Preachers	3,600	-	-	3,600	700
Charitable Gifts & Other Donations	2,200	-	-	2,200	-
Hall Rental	2,697	-	-	2,697	4,600
Sunday School & Youth Meeting	-	-	-	-	477
Conference & Training	-	-	-	-	368
Rates	-	-	-	-	2,595
Insurance	1,113	-	-	1,113	1,036
Light, Heat & Water	1,398	-	-	1,398	2,405
Repairs and Maintenance	7	13,200	-	13,207	607
Postage	4	-	-	4	15
Printing & Stationery	-	-	-	-	146
Advertising	-	-	-	-	53
Telephone	915	-	-	915	897
Motor Running Expenses	-	-	-	-	34
Office/House Expenses	115	-	-	115	339
Travelling Expenses - UK	-	-	-	-	899
- Overseas	-	-	-	-	3,638
Hospitality	-	-	-	-	716
Staff Welfare	-	-	-	-	-
Bank Charges	75	-	-	75	90
Sundry Expenses	-	-	-	-	177
Support Costs	2,506	-	-	2,506	1,277
	<u>14,630</u>	<u>13,200</u>	<u>-</u>	<u>27,830</u>	<u>40,904</u>
<u>Support costs</u>					
Audit & Legal Fees	2,506	-	-	2,506	1,277
	<u>2,506</u>	<u>-</u>	<u>-</u>	<u>2,506</u>	<u>1,277</u>

5 Staff costs

	2021 £	2020 £
Wages & salaries	-	19,500
Employers' NIC	-	-
Employers' pension costs	-	335
	<u>-</u>	<u>19,835</u>
Number of employees	-	1

No employee received a remuneration of over £60,000.

JAPANESE CHRISTIAN FELLOWSHIP (UK)

Notes to the Financial Statements
for the year ended 31 March 2021

6	<u>Tangible Assets</u>	Land & Buildings £	Fixtures & Fittings £	Total £
	At 1st April	645,155	-	645,155
	Depreciation	-	-	-
	Net Book Values at 31st March	645,155	-	645,155

	Unrestricted Fund 2021 £	Restricted Fund 2021 £	Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Fund 2020 £
7	<u>Debtors</u>				
	7,255	-	-	7,255	-
	1,168	-	-	1,168	1,062
	8,423	-	-	8,423	1,062

8	<u>Creditors</u>				
	650	-	-	650	600
	650	-	-	650	600

9 Funds

The Endowment Fund has been established for the purchase of a suitable property for the JCF Centre. The Restricted Funds represent the Building Fund.

The Trustees have designated £9,000 out of the General Fund as a reserve for motor vehicle and JCF house expenses.

<u>Funds</u>	1st Apr	Income	Expenditure	Transfers	31st Mar
Unrestricted funds	188,554	26,097	(14,630)	-	200,021
Designated funds	9,000	-	-	-	9,000
Restricted Funds	16,582	4	(13,200)	-	3,386
Endowment fund	484,916	-	-	-	484,916
	699,052	26,101	(27,830)	-	697,323

10 The trustees received no remuneration during the year and none of their expenses were reimbursed.