

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)

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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.

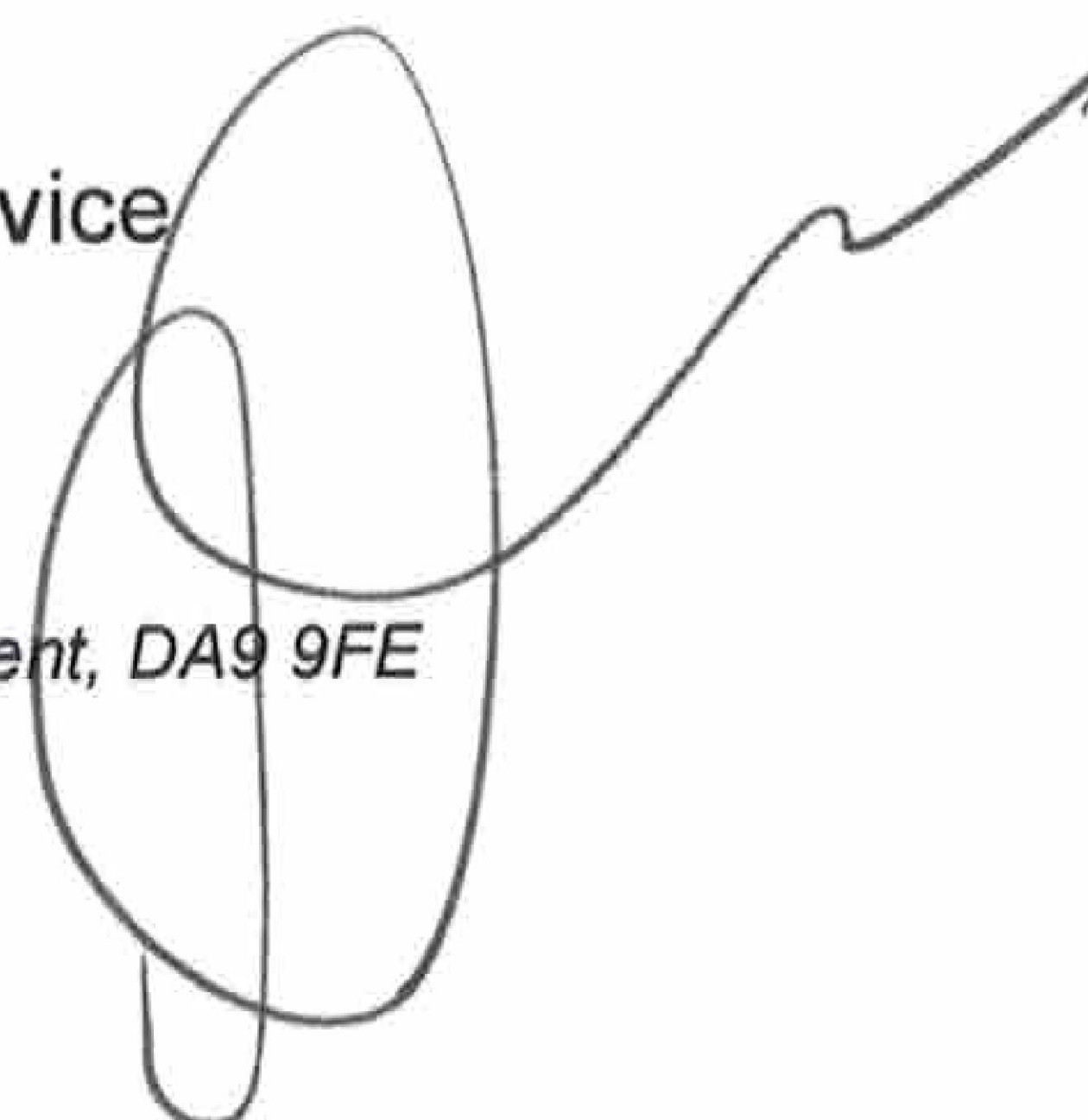
Independent examiner's statement

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.

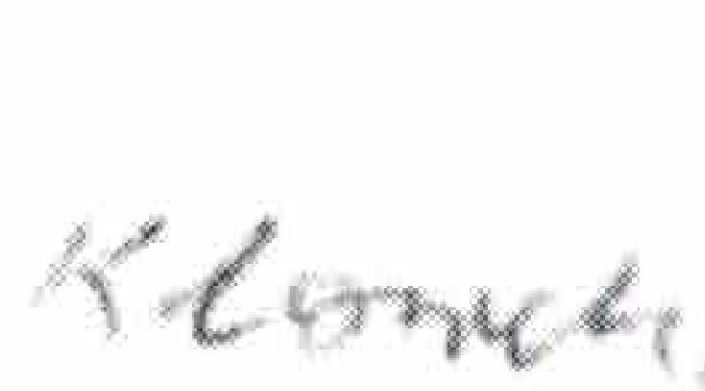



The Balance Sheet and Notes to the Accounts form part of these Financial Statements

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>697,323</u>		<u>699,052</u>
Funds					
Unrestricted Funds					
General Fund			200,021		188,554
Designated Fund			9,000		9,000
Restricted Funds			3,386		16,582
Endowment Funds			<u>484,916</u>		<u>484,916</u>
	9		<u>697,323</u>		<u>699,052</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 <u>Expenditure on</u>					
<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	<u>645,155</u>	<u>-</u>	<u>645,155</u>

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

8	<u>Creditors</u>				
	Accruals	650	-	-	650
		<u>650</u>	<u>-</u>	<u>-</u>	<u>600</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	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
	<u>699,052</u>	<u>26,101</u>	<u>(27,830)</u>	<u>-</u>	<u>697,323</u>

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