

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)

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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)

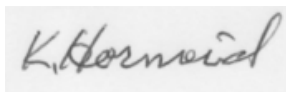
Balance Sheet as at 31 March 2023

	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		60,088		55,044	
		<u>66,339</u>		<u>58,616</u>	
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			3,908		3,186
Endowment Funds			<u>484,916</u>		<u>484,916</u>
	9		<u><u>708,977</u></u>		<u><u>703,121</u></u>

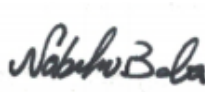
Signed by trustees on behalf of all trustees



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.