

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
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 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.

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.

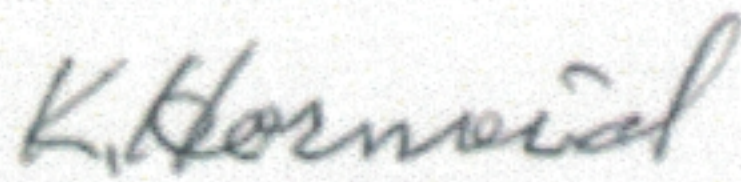
The Holding Trustees shall comprise three church members (incumbent communicants) with Leave to remain visa status, and two former JCF church members who have returned to live in Japan.

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

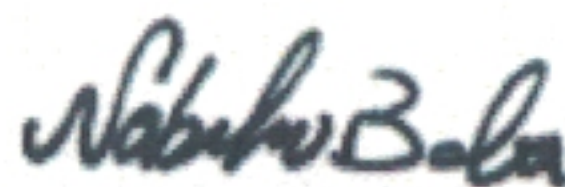
This report was approved by the trustees on 29th June 2024.



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		<u>33,547</u>	<u>957</u>	<u>-</u>	<u>34,504</u>	<u>41,440</u>
Expenditure on	4					
Charitable activities		32,227	-	-	32,227	35,584
		<u>32,227</u>	<u>-</u>	<u>-</u>	<u>32,227</u>	<u>35,584</u>
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		<u>221,473</u>	<u>4,865</u>	<u>484,916</u>	<u>711,254</u>	<u>708,977</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)

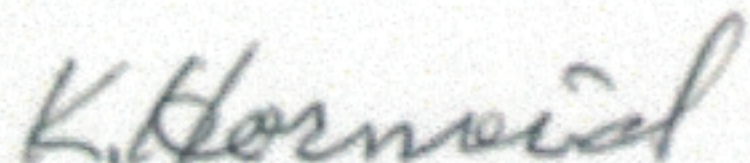
Balance Sheet as at 31 March 2024

	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		<u>61,734</u>		<u>60,088</u>	
		66,849		66,339	
Liabilities					
Amounts falling due within one year					
Creditors: amounts falling	8	<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			4,865		3,908
Endowment Funds			<u>484,916</u>		<u>484,916</u>
	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>

	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Endowment Fund 2024 £	Total Funds 2024 £	Unrestricted Fund 2023 £
7 <u>Debtors</u>					
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.