

Charity no. 1110194

FIJIAN CHRISTIAN MISSION
FELLOWSHIP (UK)

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2020

FIIIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities for the public benefit.

The purposes of the trust are:

The proclamation and furtherance of the Gospel of the Lord Jesus Christ through the nation by any charitable means for the advancement of the Christian faith and Christian religious education.

To promote a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the public in the most effective way, the trustees have decided to operate separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

By becoming relevant, accepted and known in the local community, the trustees believe that they can demonstrate their beliefs in a real way.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured.

Services, groups and resources are made available through the following regular activities:

Regular biblical teaching
Praise. Worship and Prayer meetings
Provision of pastoral work
Visiting and praying for the sick and infirmed
Counselling the spouses during marriage issues and breakups

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Report of the trustees for the year ended 31st December 2020.

Objectives and activities for the public benefit (Contd)

There have been many challenges during the year brought about by the Covid-19 pandemic but the charity has made many changes to ensure that the works of the charity have progressed and that the people supported by the charity have been looked after.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year increased by 5% to £182,016 (2019 = £172,835). This includes amounts received under the Gift Aid system.

Risk management

The main risks faced by the trust are as follows:

a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

b. Reputational

Much effort has gone into ensuring that the young and vulnerable members of the charity are kept as safe and secure as possible during all activities organised by the charity.

The ratio of competent adults to children have been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

A sub group has also worked with the manager of the sites of the summer and winter camps to ensure that valid risk assessments have been carried out and put in place.

The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

FIIIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognized.

The level of unrestricted reserves as at 31st December 2020 was £221,905 after allowing for funds tied up in tangible fixed assets.

Three months average expenditure totals £29,250.

The current level of reserves is therefore adequate in the opinion of the trustees.

Plans for the future

Future plans, to a large extent, are dependent on the course of the current pandemic and any associated restrictions that may be introduced.

The trustees are regularly assessing the situation and planning accordingly.

It is hoped to resume actual rather than meetings on Zoom as soon as the circumstances allow.

Structure, governance and management

The trust is a registered charity, number 1110194 and is constituted under a trust deed dated 31st May 2005.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to the senior pastor.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

FUJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Report of the trustees for the year ended 31st December 2020.

Key management personnel remuneration.

The trustees consider the board of trustees and the senior pastor as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. There were also no trustee expenses paid or related party transactions to report.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

Setareki Tuinaceva (Chair)
Inoke Vavataga
Aisea Kotomaikaciwa
Isireli Taganekurukuru

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
Cardiff
CF24 0EB

Bankers

National Westminster Bank

FIIIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the applicable Charities SORP;
- * make judgments and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 9th December 2021 and signed on their behalf by:

I Vavataga - Trustee

Independent Examiner's Report to the Trustees of:
FIIIAN CHRISTIAN MISSION FELLOWSHIP (UK)

I report on the accounts for the trust for the year ended 31st December 2020 which are set out on pages 8 to 14 .

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees on any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters has come to my attention 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 set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the 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.

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

10th December 2021

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Statement of Financial Activities
Year ending 31st December 2020

	NOTE	Designated Funds	U/Restd Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income	1				
Donations	3	0	181,679	181,679	172,223
Investment Income	4	0	337	337	612
TOTAL INCOME		0	182,016	182,016	172,835
Expenditure					
Expenditure on charitable activities	1,5	0	117,098	117,098	173,877
TOTAL EXPENDITURE		0	117,098	117,098	173,877
Net incoming/(expenditure)		0	64,918	64,918	-1,042
Reconciliation of funds					
Total funds brought forward		362,310	149,627	511,937	-1,042
		362,310	214,545	576,855	512,979
Transfer between funds		-7,360	7,360		
Total funds carried forward		354,950	221,905	576,855	511,937

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Balance Sheet as at 31st December 2020**

	NOTE	Total Funds £	Prior Year £
Fixed assets:			
Tangible assets	7	24,950	32,310
Total fixed assets		24,950	32,310
Current assets:			
Debtors		10,042	11,299
Cash at bank and in hand		549,248	485,435
Total current assets	9	559,290	496,734
Liabilities:	10		
Creditors falling due within one year		-7,385	-15,398
Net Current assets		551,905	481,336
Total assets less current liabilities		576,855	513,646
Creditors: Amounts falling due after more than one year		0	-1,709
Net assets		576,855	511,937
The funds of the charity:	1,11		
Designated funds		354,950	362,310
Unrestricted income funds		221,905	149,627
Total charity funds		576,855	511,937

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 9th December and signed on their behalf by:

I Vavataga - Trustee

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £24,950 at the year end (2019 = £32,310)

The balance of the designated fund at the year end is £354,950 (2019 = £362,310)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

FIIIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employee.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. There are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2019 = £nil)

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****3. Income**

	2020	2019
	£	£
Donations	149,378	145,476
Gift Aid	21,896	25,887
Wages Grant	10,405	0
Sundry Income	0	860
	181,679	172,223

4. Investment Income

	2020	2019
	£	£
Interest on cash deposits	337	612

5. Charitable Expenditure

	2020	2019
	£	£
Ministry Costs	63,869	65,182
Worship Group	0	0
Media Team	2,398	0
Administration	16,426	20,970
Professional Fees	5,690	11,219
Travel and Motor	4,649	14,877
Donations	20,547	46,827
Activities	560	12,116
Finance Costs	2,614	2,686
Training and Governance	345	0
	117,098	173,877

6. Governance costs

	2020	2019
	£	£
Independent Examination	1,750	1,750
Costs of meetings	0	0
	1,750	1,750

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****7. Tangible fixed assets**

Cost	Equip £	Vehicles £	Total £
At 1st January 2020	47,962	48,756	96,718
Additions	0	0	0
Disposals	0	0	0
At 31st December 2020	47,962	48,756	96,718
Depreciation			
At 1st January 2020	38,404	26,004	64,408
Charge for the year	2,187	5,173	7,360
Eliminated on disposals	0	0	0
At 31st December 2020	40,591	31,177	71,768
Net book value			
At 31st December 2020	7,371	17,579	24,950
At 31st December 2019	9,558	22,752	32,310

8. Analysis of staff costs

	2020 £	2019 £
Salaries and wages	30,470	30,468

The average number of employees during the year was 1 (2019 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets

	2020 £	2019 £
HMRC - Gift Aid	10,042	9,889
Loans to members	0	1,410
Cash at bank	549,248	485,435
	559,290	496,734

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****10. Analysis of current liabilities and long term creditors**

	2020	2019
	£	£
Creditors under 1 year	7,385	15,398
Creditors over 1 year	2020	2019
	£	£
HP instalments due on a charity owned vehicles included in Fixed Assets.	0	1,709

11. Allocation of funds

	Unrestricted	Designated	TOTAL
	£	£	£
Fixed Assets	0	24,950	24,950
Current Assets	229,290	330,000	559,290
Current Liabilities	-7,385	0	-7,385
Long Term Liabilities	0	0	0
	221,905	354,950	576,855

