

# FIJIAN ASSEMBLY OF GOD (GB)

## Report and Financial Statements

Year ended 31<sup>ST</sup> December 2021

Impact Financials

Regus, 15<sup>th</sup> Floor

Brunel House

Cardiff

CF24 0EB

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

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, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice.

#### **Objectives and activities for the public benefit**

The purposes of the trust continue to be:

- I. The advance of the Christian religion by preaching the gospel of God about His only Son, Jesus Christ;
- II. The relief of poverty, sickness and distress;
- III. Any other charitable purpose according to the laws of England and Wales as the Trustees may from time to time think fit.

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.

The trustees achieve this by separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Saviour and Lord.

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

For believers, the trustees endeavor to create an environment where a person's faith can be increased and matured by access to:

- Regular biblical teaching
- Praise, worship and prayer meetings
- Provision of pastoral works
- Visiting and praying for the sick and infirmed

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

#### **A review of our achievements and performance**

The church has shown great potential in fulfilling the mission, objectives and activities for the benefit of the public. The church continues to advance the Christian religion by preaching the Gospel of our Lord Jesus Christ empowered by the Holy Spirit. There were approximately ten new members who joined the church to be part of the great commissioning. During our church services, there were many new attendees who were stirred by the message of Christ and, hopefully, they will decide to become a member of the church.

The church affiliated ministries continue to touch peoples' lives, unbelievers become believers and born again, the sick and afflicted are healed and set free. And newly born-again Christians continued to be taught the Word of God to make them ready for ministries.

The church continues to financially support our mission base in Kenya by paying housing rent and lately we sent money that purchased a car to be used in the mission field.

The church is doing charity both locally and globally. For example, Samaritan Purse Charity takes part in training.

#### **Financial review**

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

The income for the year was £127,520 (2020 = £121,501). This includes amounts received under the Gift Aid system.

#### **Risk Management**

##### **a. Financial**

This includes a 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 financial information to enable the trustees to plan accordingly.

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

#### **Risk Management (Contd)**

##### **b. Reputational**

We consider the reputation that the charity has built up to be of vital importance and we, as Trustees, are building supports into our structure which we believe will prevent any reputational damage and even increase the value of our reputation.

#### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 3 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 recognised.

The level of unrestricted reserves as at 31<sup>st</sup> December 2021 was £223,219 after allowing for funds tied up in tangible fixed assets.

3 months average unrestricted charitable expenditure excluding depreciation is £29,840.

The current level of reserves is therefore adequate as per the above policy

#### **Plans for the future**

This year the church has identified areas where more people could be touched by the message of Christ. That is to start some teaching points in certain areas where people do not have to travel far to attend the church service. The plan is to establish the preaching points and grow them to be a source of breeding places for the Gospel.

The church has recognized the importance of education and training specifically in the subject of mission. All church members are encouraged to attend the Kairos course facilitated by the Assembly of God (GB) which teaches mission in detail. Once training is achieved by members, ultimately it would place the church into another dimension of fulfilling its objectives.

The church is planning to extend to other parts of Europe and beyond.

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

#### **Structure, governance and management**

The trust is a registered charity, number 1136635, and is constituted under a Trust Deed dated 1<sup>st</sup> July 1999 as amended on 1<sup>st</sup> June 2010.

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.

Regular meetings of the trustees take place with additional communication between meetings. Regular topics of discussion include the way forward, the level of reserves, the financial position and risk management policies.

The day to day leading of the charity is carried out by the Board of Trustees.

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 plans of the charity for the future. Any training requests are quantified and arrange a necessary.

The trustees consider the board of trustees as comprising the key management personnel of the charity and are in charge of directing and controlling the charity.

All trustees give their time freely and no trustee remuneration was paid in the year. Related party transactions are shown in note 2.

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

#### **Reference and administrative information**

##### **Trustees**

Mr Joeli Suguvanua

Mr Sailosi Lawa

Mr Sanaila Matanatabu

##### **Principal office**

95 Cottonwood Close

Colchester CO2 9PZ

**FIJIAN ASSEMBLY OF GOD (GB)**

**Report of the trustees for the year ended 31<sup>st</sup> December 2021**

**Reference and administrative information (contd)**

**Independent Examiner**

George A Kitcher FCA  
Regus, 15<sup>th</sup> Floor, Brunel House  
2 Fitzalan Road  
Cardiff CF24 0EB

**Bankers**

National Westminster Bank Plc

## FIJIAN ASSEMBLY OF GOD (GB)

### Report of the trustees for the year ended 31<sup>st</sup> December 2021

#### 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 information may differ from legislation in other jurisdictions.

Approved by the trustees on 24/03/22 and signed on their behalf by



- Trustee

SANAILA MATANATABU

## **Independent Examiner's report to the Trustees of**

### **FIJIAN ASSEMBLY OF GOD (GB)**

I report on the accounts for the trust for the year ended 31<sup>st</sup> December 2021 which are set out on pages 9 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 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 matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

# to keep accounting records in accordance with section 130 of the Charities act, and

# to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

Have not been met; or



- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

George Kitcher FCA  
Chartered Accountant  
Regus 15<sup>th</sup> Floor, Brunel House  
2 Fitzalan Road  
Cardiff CF24 0EB



Date 29/3/2022

**FIJIAN ASSEMBLY OF GOD (GB)**  
**Statement of Financial Activities**  
**Year ending 31st December 2021**


	<b>Note</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Income</b>	<b>1</b>		
Donations	3	127,520	121,501
Investment Income	4	0	0
<b>TOTAL INCOME</b>		<b>127,520</b>	<b>121,501</b>
 <b>Expenditure</b>	 <b>1</b>		
Expenditure on charitable activities	5	116,998	63,928
Governance Costs	6	4,521	1,295
<b>TOTAL EXPENDITURE</b>		<b>121,519</b>	<b>65,223</b>
 <b>Net incoming/(expenditure)</b>		 <b>6,001</b>	 <b>56,278</b>
 Reconciliation of funds			
Total funds brought forward		223,746	167,468
Total funds carried forward		229,747	223,746

**FIJIAN ASSEMBLY OF GOD (GB)**  
**Balance Sheet as at 31st December 2021**

	Note	Total Funds £	Prior Year £
<b>Fixed assets:</b>	1		
Tangible assets	8	6,528	8,705
Total fixed assets		6,528	8,705
<b>Current assets:</b>			
Debtors		16,575	18,753
Cash at bank and in hand		212,224	198,188
Total current assets	9	228,799	216,941
<b>Liabilities:</b>			
Creditors falling due within one year	10	-5,580	-1,900
Net Current assets		223,219	215,041
<b>NET ASSETS</b>		<b>229,747</b>	<b>223,746</b>
 <b>The funds of the charity:</b>	1		
Unrestricted income funds		229,747	223,746
Total charity funds		229,747	223,746

The notes at pages 11 to 14 form part of these accounts

Approved by the Trustees on 24/03/22 and signed on their behalf by

  
 .....  
**SAWAILA MATANATABU.**

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Notes to the accounts**

#### **1. Accounting Policies**

##### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Charities Act 2011 and applicable regulations.

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

##### **(b) Funds structure**

The unrestricted funds are available to be spent on the furthering of the objects of the charity as seen fit and proper by the trustees.

##### **(c) Income recognition**

All income is recognised 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 recognised when received.

Income in respect of HMRC Gift aid claims is recognised 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 recognised 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.

All expenditure is recognised on an accruals basis.

## **FIJIAN ASSEMBLY OF GOD (GB)**

### **Notes to the accounts**

#### **(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 notes 5 and 6.

#### **(i) Tangible fixed assets and depreciation**

All assets costing more than £500 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.

### **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 ( 2020 = £nil)

### **3. Income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	111,695	97,817
Gift Aid      Estd	15,825	23,684
	127,520	121,501

### **4. Investment Income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	0	0

**FIJIAN ASSEMBLY OF GOD (GB)****Notes to the accounts**

<b>5.Expenditure on charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations, Missions and Welfare	62,073	35,960
Activities	2,550	0
Hall Hire	4,776	2,675
Administration	2,352	472
Insurances	830	805
Depreciation	2,177	2,910
Repairs	96	767
Subscription	720	720
Professional Fees	1,045	2,215
Travel and Motor Expenses	3,165	1,308
Website Expenses	2,355	2,325
Office Rent	5,720	4,766
Sundry Expenditure	0	1,813
Healing Ministry	1,900	0
Media Ministry	2,690	0
Men's Ministry	0	650
Women's Ministry	3,327	600
Children's Ministry	0	1,478
Youth Ministry	840	990
Mobile Ministry	1,314	400
Worship Team	3,688	0
District Budgets	12,565	2,774
Communications	0	300
Training	2,815	0
	<b>116,998</b>	<b>63,928</b>

<b>6. Governance costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent Examination	925	895
Board Meeting costs	3,596	400
	<b>4,521</b>	<b>1,295</b>

<b>7. Analysis of staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	0	0

The charity did not have any employees. ( 2020 = 0 )

**FIJIAN ASSEMBLY OF GOD (GB)****Notes to the accounts****8. Tangible fixed assets**

	<b>Vehicles</b>	<b>Equipment</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost			
At 1st January 2021	16,860	44,040	60,900
Additions	0	0	0
Disposals	0	0	0
At 31st December 2021	16,860	44,040	60,900
Depreciation			
At 1st January 2021	15,170	37,025	52,195
Charge for the year	422	1,755	2,177
Eliminated on disposals	0	0	0
At 31st December 2021	15,592	38,780	54,372
Net book value			
At 31st December 2021	1,268	5,260	6,528
At 31st December 2020	1,690	7,015	8,705

**9. Analysis of current assets**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	0	0
Gift Aid repayment	15,825	17,703
Members' loans	750	1,050
Cash at bank	212,224	198,188
	228,799	216,941

All current assets in 2021 and 2020 relate to unrestricted funds.

**10. Analysis of current liabilities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors under 1 year	5,580	1,900

All creditors in 2021 and 2020 relate to unrestricted funds.