

# NORTH KASAI MISSION

England & Wales · Charity number 251524

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1967-05-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3 Warwick Hall Walk  
Newcastle Upon Tyne  
NE7 7SD

**Phone** 01912401507

**Email** [sheena.smith@blueyonder.co.uk](mailto:sheena.smith@blueyonder.co.uk)

## Activities

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**Objects:** CARRYING ON OF EVANGELICAL CHRISTIAN WORK AIDED BY MEDICAL AND EDUCATIONAL WORK IN BELGIAN CONGO.

**Activities:** We aim to advance the Christian religion by supporting missionary work carried out in the North Kasai area of The Democratic Republic of the Congo. This is done by holding meetings to consider the needs of the schools, health centres, poor, elderly, handicapped etc. and allocate funds, which are received by way of gifts.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- **Area of benefit:** REPUBLIQUE DEMOCRATIQUE DU CONGO
- Congo (Democratic Republic)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£132,506	£229,864	-	-
2023-12-31	£225,524	£280,056	-	-
2022-12-31	£74,814	£358,350	-	-
2021-12-31	£134,631	£282,601	-	-
2020-12-31	£149,794	£283,094	-	-

## Trustees

Name	Role	Appointed
<b>Dr DAVID SAMUEL TAYLOR</b>	Chair	1977-10-31
David Watson Scougal		2024-03-01
KEN WOOD		2012-03-08
PAUL THOMSON		2015-09-04
Sheena Joyce Smith		2021-03-05
TREVOR NORMAN SPARROW		1998-06-13

**NORTH KASAI MISSION**

England & Wales - Charity number 251524

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# Accounts

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**NORTH KASAI MISSION  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2022**

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# NORTH KASAI MISSION

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## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

#### **OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The object of the Charity is to advance the Christian religion by supporting missionary work carried out in the North Kasai area of The Democratic Republic of the Congo. The Charity employs no staff and all work is carried out on a voluntary basis.

The Trustees hold meetings throughout the year as necessary for the purpose of considering the needs of the work and for agreeing distribution of funds. Funds are received by way of gift and are allocated to support the work going on at the discretion of the Trustees.

There has been no change in the objects and policies of the Charity since the last annual report.

#### **ACHIEVEMENTS AND PERFORMANCE**

Four issues of a magazine "North Kasai News" were produced during the year in order to provide information about, and stimulate interest in, the work of the Mission. These magazines are made available free of charge to individuals and assemblies who request them.

The general income fund is made up of all gifts received, including from legacies and trusts, together with bank deposit interest; these totalled £74,814 in the year (2021 - £134,631). Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

It has been possible to maintain a flow of funds to those areas both directly and through intermediaries, and to missionaries amounting to £354,657 (2021 - £279,212). The work has been maintained and a greater emphasis given to the school work now that the country is recovering from political difficulties and violence. We have continued to give medical aid to those injured in the conflicts and helped feed and house displaced people and educate children among them.

Literature is still being printed in the Kasai area for distribution.

In setting our objectives and planning our activities, the Trustees gave regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### **FINANCIAL REVIEW**

The Charity has assets which are available and adequate to meet its obligations for the foreseeable future. The Trustees continue to invest free reserves in interest bearing bank accounts which provide a reasonable market rate of return, free from significant risk to capital, and which are readily available.

At 31 December 2022 free reserves were £228,724 (2021 - £512,260). The trustees aim to have free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure.

## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT (*continued*)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

The Trust is a registered charity, number 251524 and is constituted by a Declaration of Trust and Deeds of Assumption dated 10 November 1959, 2 December 1959 and 26 September 1962.

The Trust Deed provides the number of Trustees shall not be less than four and not be more than eight. Appointment of Trustees is governed by the Trustees of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising either through resignation or death of an existing Trustee.

New Trustees undergo an induction and meet with the other Trustees. The Trustees meet quarterly and administer the Charity.

The Trustees review the major risks to which the Charity is exposed. Risks are minimised by the implementation of internal controls with procedures for authorisation of all transactions and projects.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

##### **Trustees**

The Charity Trustees who served during the year and to the date of this report were:-

Mrs S Smith  
Mr T N Sparrow  
Dr D S Taylor  
Mr P Thomson  
Mr K W Wood

##### **Key management personnel**

Mrs S Smith - Treasurer

##### **Charity Office**

3 Warwick Hall Walk, Cochrane Park, Newcastle upon Tyne, NE7 7SD

##### **Independent Examiner**

John Oswald BA FCA, Stephenson Coates Audit Limited, Chartered Accountants, West 2 Asama Court, Newcastle Business Park, Newcastle upon Tyne, NE4 7YD

##### **Bankers**

Barclays Bank plc

##### **Solicitors**

Balfour + Manson LLP, 56 – 66 Frederick Street, Edinburgh, Scotland, EH2 1LS

**NORTH KASAI MISSION**

**TRUSTEES' REPORT (*continued*)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 for each financial 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 apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue its activities.

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 Charity (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.

This report was approved by the Trustees on ..... 2024 and signed on their behalf by:

**S Smith**  
**Treasurer**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF  
NORTH KASAI MISSION**

I report to the charity trustees on my examination of the accounts of the charitable trust for the year ended 31 December 2022, which are set out on pages 6 to 10.

***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 charity'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:

- 1) the accounting records were not kept in respect of the charity as required by 130 of the Charities Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do 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.

**John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants**  
West 2 Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

..... **2024**

**NORTH KASAI MISSION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>Funds</b>	<b>Funds</b>
<b>INCOME FROM:</b>		
<b>Donations and legacies:</b>		
From assemblies and individuals	72,440	71,448
Sponsorship of students	2,310	2,750
Trusts and legacies	-	60,374
<b>Investments:</b>		
Bank deposit interest	64	59
<b>TOTAL INCOME</b>	<b>74,814</b>	<b>134,631</b>
<b>EXPENDITURE ON:</b>		
<b>Charitable activities (note 2)</b>		
Missionary support and distributions for specific purposes	354,657	279,212
Support costs	3,693	3,389
<b>TOTAL EXPENDITURE</b>	<b>358,350</b>	<b>282,601</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(283,536)</b>	<b>(147,970)</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(283,536)</b>	<b>(147,970)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>512,260</b>	<b>660,230</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>228,724</b>	<b>512,260</b>

**NORTH KASAI MISSION**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	£	2022 £	2021 £
<b>CURRENT ASSETS</b>				
Debtors	4		57,497	23,275
Cash at bank and in hand			189,721	503,375
			247,218	526,650
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	5		(18,494)	(14,390)
<b>NET CURRENT ASSETS AND TOTAL ASSETS LESS TOTAL LIABILITIES</b>			228,724	512,260
<b>FUNDS:</b>				
Unrestricted Funds	7		228,724	512,260
			228,724	512,260

Approved by the Trustees on ..... 2024 and signed on their behalf by:

**S Smith**  
Trustee and Treasurer

# NORTH KASAI MISSION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, Charities SORP (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

North Kasai Mission meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

The trustees are satisfied that there are no material uncertainties concerning the Trust's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

##### 1.2 Income

Voluntary income and donations are accounted for as received by the Charity. Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

##### 1.3 Expenditure

Expenditure is included on an accruals basis. 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Gifts payable are charged when the offer is conveyed to the recipient, except in those cases where the offer is conditional.

##### 1.4 Classification of expenditure

There were no costs of fundraising incurred in year.

Expenditure on charitable activities includes direct and support costs.

Value added tax is not recoverable by the Charity and is accordingly included in the costs incurred.

##### 1.5 Voluntary assistance

Time is expended on the Charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given; accordingly, in accordance with FRS102, it is neither recorded as donated income nor as an expense in the financial statements.

##### 1.6 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have been designated for no other purpose.

## NORTH KASAI MISSION

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1.7 Foreign Currencies

Transactions denominated in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date. Foreign exchange gains and losses incurred are included in the Statement of Financial Activities within expenditure on charitable activities for the period in which they are incurred.

#### 2. CHARITABLE ACTIVITIES

	2022 £	2021 £
<b>Missionary support and distributions For specific purposes</b>		
Remitted to DRC for general and station costs	318,842	252,472
Bibles and other literature	31,105	22,361
Sponsorship of students	2,310	1,979
Paid to missionaries - Personal and work	2,400	2,400
	<hr/>	<hr/>
	354,657	279,212
	<hr/>	<hr/>
<b>Support costs</b>		
Bank charges and exchange rate losses/(gains)	(2,755)	327
Provision of "North Kasai News"	1,735	2,336
Legal fees	3,213	-
Independent examiner's fees	1,500	726
	<hr/>	<hr/>
	3,693	3,389
	<hr/>	<hr/>

There were no expenses payable to the Trustees for the year (2021: £nil).

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). There were no employees during the year and there was no remuneration paid.

#### 3. OTHER FINANCIAL ITEMS

During the year the Charity received donations amounting to £nil (2022 - £18,374) on behalf of specific persons and needs. These donations were forwarded direct to those specified and are not included in these financial statements.

**NORTH KASAI MISSION**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>4.</b>	<b>DEBTORS</b>	<b>2022</b>	<b>2021</b>		
		<b>£</b>	<b>£</b>		
	Gift aid recoverable	9,884	5,007		
	Fund transfers relating to 2023 activities	47,613	18,268		
		57,497	23,275		
		57,497	23,275		
<b>5.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>		
		<b>£</b>	<b>£</b>		
	Specific allocations not yet dispersed	11,761	9,157		
	Funds on temporary deposit with the Mission	5,233	5,233		
	Accruals	1,500	-		
		18,494	14,390		
		18,494	14,390		
<b>6.</b>	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
		<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	Net current assets	228,724	-	228,724	512,260
		228,724	-	228,724	512,260
		228,724	-	228,724	512,260
<b>7.</b>	<b>FUND RECONCILIATION</b>				
	<u>Year ended 31 December 2022</u>				
		<b>At 1 January</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31 December</b>
	<b>Unrestricted funds</b>				
	General funds	512,260	74,814	(358,350)	228,724
	<b>Total funds</b>	512,260	74,814	(358,350)	228,724
	<u>Year ended 31 December 2021</u>				
	<b>Unrestricted funds</b>				
	General funds	660,230	134,631	(282,601)	512,260
	<b>Total funds</b>	660,230	134,631	(282,601)	512,260

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

**8. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**NORTH KASAI MISSION**

England & Wales - Charity number 251524

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# Accounts

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**NORTH KASAI MISSION  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2021**

## **NORTH KASAI MISSION**

### **TRUST INFORMATION**

**Trustees:**

Mrs S Smith  
Mr T N Sparrow  
Dr D S Taylor  
Mr P Thomson  
Mr K W Wood

**Charity Office:**

3 Warwick Hall Walk  
Cochrane Park  
Newcastle upon Tyne  
NE7 7SD

**Charity No:**

251524

**Independent Examiner:**

John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2 Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:**

Balfour + Manson LLP  
56 - 66 Frederick Street  
Edinburgh  
Scotland  
EH2 1LS

**Bankers:**

Barclays Bank UK PLC

## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2021.

#### **CONSTITUTION AND TRUSTEES**

The North Kasai Mission is constituted by Deed of Trust and is a registered charity, number 251524. The address of the Treasurer is 3 Warwick Hall Walk, Cochrane Park, Newcastle upon Tyne NE7 7SD.

The Charity Trustees who served during the year and to the date of this report were:-

Mr D Hill	retired 3 September 2021
Mrs S Smith	appointed 5 March 2021
Mr T N Sparrow	
Dr D S Taylor	
Mr P Thomson	
Mr K W Wood	

Appointment of Trustees is governed by the Trustees of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising either through resignation or death of an existing Trustee.

#### **OBJECTS AND POLICIES**

The object of the Charity is to advance the Christian religion by supporting missionary work carried out in the North Kasai area of The Democratic Republic of the Congo. The Charity employs no staff and all work is carried out on a voluntary basis.

The Trustees hold meetings throughout the year as necessary for the purpose of considering the needs of the work and for agreeing distribution of funds. Funds are received by way of gift and are allocated to support the work going on at the discretion of the Trustees.

There has been no change in the objects and policies of the Charity since the last annual report.

#### **ACTIVITIES**

The general income fund is made up of all gifts received, including from legacies and trusts, together with bank deposit interest; these totalled £134,631 in the year (2020 - £149,794). Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

It has been possible to maintain a flow of funds to those areas both directly and through intermediaries, and to missionaries amounting to £279,212 (2020 - £279,964). The work has been maintained and a greater emphasis given to the school work now that the country is recovering from political difficulties and violence. We have continued to give medical aid to those injured in the conflicts and helped feed and house displaced people and educate children among them.

Literature is still being printed in the Kasai area for distribution.

In setting our objectives and planning our activities, the Trustees gave regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Four issues of a magazine "North Kasai News" were produced during the year in order to provide information about, and stimulate interest in, the work of the Mission. These magazines are made available free of charge to individuals and assemblies who request them.

## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(Continued)*

#### **FINANCIAL POSITION AND RESERVES**

The Charity has assets which are available and adequate to meet its obligations for the foreseeable future. The Trustees continue to invest free reserves in interest bearing bank accounts which provide a reasonable market rate of return, free from significant risk to capital, and which are readily available.

At 31 December 2021 free reserves were £512,260 (2020 - £660,230).

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of its financial activities for the year. In preparing those financial statements generally accepted accounting practice entails that the Trustees:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with applicable Accounting Standards and Statements of Recommended Practice, 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 the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

A resolution to reappoint Stephenson Coates Audit Limited, as independent examiner will be proposed at the forthcoming Annual General Meeting.

#### **APPROVAL**

This report was approved by the Trustees on 7 September 2023 and signed on their behalf by:

**S Smith**  
**Treasurer**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE NORTH KASAI MISSION**

I report to the charity trustees on my examination of the accounts of the charitable trust for the year ended 31 December 2021, 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 charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

***Independent examiner's report***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do 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 requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
**Chartered accountants**  
West 2 Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**7 September 2023**

**NORTH KASAI MISSION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>INCOME FROM:</b>		
<b>Donations and legacies:</b>		
From assemblies and individuals	71,448	31,882
Sponsorship of students	2,750	936
Trusts and legacies	60,374	115,211
<b>Investments:</b>		
Bank deposit interest	59	1,765
<b>TOTAL</b>	134,631	149,794
<b>EXPENDITURE ON:</b>		
<b>Charitable activities (note 2)</b>		
Missionary support and distributions for specific purposes	279,212	279,964
Support costs	3,389	3,130
<b>TOTAL</b>	282,601	283,094
<b>NET MOVEMENT IN FUNDS</b>	(147,970)	(133,300)
<b>TOTAL FUNDS BROUGHT FORWARD</b>	660,230	793,530
<b>TOTAL FUNDS CARRIED FORWARD</b>	512,260	660,230

**NORTH KASAI MISSION**

**BALANCE SHEET**

**AT 31 DECEMBER 2021**

	Note	£	2021 £	2020 £
<b>CURRENT ASSETS</b>				
Debtors	4		23,275	27,518
Bank accounts				
Current accounts		49,799		
Deposit accounts		<u>453,576</u>	503,375	651,729
			<u>526,650</u>	<u>679,247</u>
<b>DEDUCT: CURRENT LIABILITIES</b>				
Specific allocations not yet dispersed		9,157		15,161
Funds on temporary deposit with the Mission		5,233		3,856
Creditors		<u>-</u>		<u>-</u>
			<u>14,390</u>	<u>19,017</u>
<b>NET ASSETS</b>			<u>512,260</u>	<u>660,230</u>
<b>FUNDS:</b>				
Unrestricted Funds:	5			
General Fund			<u>512,260</u>	<u>660,230</u>
			<u>512,260</u>	<u>660,230</u>

**Approved by the Trustees on 7 September 2023 and signed on their behalf by:**

**S Smith**  
**Trustee and Treasurer**

# NORTH KASAI MISSION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention.

The financial statements have been prepared in 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees are satisfied that there are no material uncertainties concerning the Trust's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

The financial statements are prepared in Sterling.(£).

##### 1.2 Income

Voluntary income and donations are accounted for as received by the Charity. Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

##### 1.3 Expenditure

Expenditure is included on an accruals basis. 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Gifts payable are charged when the offer is conveyed to the recipient, except in those cases where the offer is conditional.

##### 1.4 Classification of expenditure

There were no costs of fundraising incurred in year.

Expenditure on charitable activities includes direct and support costs.

Value added tax is not recoverable by the Charity and is accordingly included in the costs incurred.

##### 1.5 Voluntary assistance

Time is expended on the Charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given; accordingly, in accordance with FRS102, it is neither recorded as donated income nor as an expense in the financial statements.

**NORTH KASAI MISSION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
*(continued)*

**2. CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Missionary support and distributions for specific purposes</b>		
Remitted to Congo for general and station costs	252,472	240,707
Bibles and other literature	22,361	35,921
Sponsorship of students	1,979	936
Paid to missionaries – personal and work	2,400	2,400
	279,212	279,964
	279,212	279,964
 <b>Support costs</b>		
Bank charges and exchange rate loss	327	60
Postage, stationery and sundries	-	-
Provision of "North Kasai News"	2,336	2,344
Independent examiner's fees	726	726
	3,389	3,130
	3,389	3,130

There were no employees during the year and there was no remuneration paid.

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

**3. OTHER FINANCIAL ITEMS**

During the year the Charity received donations amounting to £18,374 (2021 - £23,333) on behalf of specific persons and needs. These donations were forwarded direct to those specified and are not included in these financial statements.

**NORTH KASAI MISSION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

<b>4. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift aid recoverable	5,007	4,716
Fund transfers relating to 2022 activities	<u>18,268</u>	<u>22,802</u>
	23,275	27,518
	<u>          </u>	<u>          </u>

**5. FUNDS**

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

**6. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**NORTH KASAI MISSION**

England & Wales - Charity number 251524

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# Accounts

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**NORTH KASAI MISSION  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2020**

## **NORTH KASAI MISSION**

### **TRUST INFORMATION**

**Trustees:**

Mr D. Hill - Treasurer  
Mr T.N. Sparrow  
Dr D.S. Taylor - Home Representative  
Mr P. Thomson  
Mr K.W. Wood

**Charity Office:**

6 Cleves Way  
Costessey, Norwich  
Norfolk  
NR8 5EN

**Charity No:**

251524

**Independent Examiner:**

John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2 Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:**

Balfour and Manson  
58 Frederick Street  
Edinburgh  
Scotland  
EH2 1LS

**Bankers:**

Barclays Bank Plc  
20 The Town  
Enfield  
Middlesex  
EN2 6LY

## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2020.

#### **CONSTITUTION AND TRUSTEES**

The North Kasai Mission is constituted by Deed of Trust and is a registered charity, number 251524. The address of the Treasurer is 6 Cleves Way, Costessey, Norwich, Norfolk, NR8 5EN.

The Charity Trustees who served during the year and to the date of this report were:-

Mr D. Hill - Treasurer  
Mr T.N. Sparrow  
Dr D.S. Taylor - Home Representative  
Mr P. Thomson  
Mr K.W. Wood

Appointment of Trustees is governed by the Trustees of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising either through resignation or death of an existing Trustee.

#### **OBJECTS AND POLICIES**

The object of the Charity is to advance the Christian religion by supporting missionary work carried out in the North Kasai area of The Democratic Republic of the Congo. The Charity employs no staff and all work is carried out on a voluntary basis.

The Trustees hold meetings throughout the year as necessary for the purpose of considering the needs of the work and for agreeing distribution of funds. Funds are received by way of gift and are allocated to support the work going on at the discretion of the Trustees.

There has been no change in the objects and policies of the Charity since the last annual report.

#### **ACTIVITIES**

The general income fund is made up of all gifts received, including from legacies and trusts, together with bank deposit interest; these totalled £148,858 in the year (2019 - £714,038). Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

It has been possible to maintain a flow of funds to those areas both directly and through intermediaries, and to missionaries amounting to £279,964 (2019 - £242,085). The work has been maintained and a greater emphasis given to the school work now that the country is recovering from political difficulties and violence. We have continued to give medical aid to those injured in the conflicts and helped feed and house displaced people and educate children among them.

The coronavirus pandemic has blighted 2020. This has not affected the Democratic Republic of Congo as much as other countries, however after their experience with Ebola there was much anxiety. We have provided a substantial volume of posters and leaflets giving advice as well as medical supplies to help prevent the spread of the virus.

Literature is still being printed in the Kasai area for distribution.

## **NORTH KASAI MISSION**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(Continued)*

#### **ACTIVITIES *(continued)***

In setting our objectives and planning our activities, the Trustees gave regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Four issues of a magazine "North Kasai News" were produced during the year in order to provide information about, and stimulate interest in, the work of the Mission. These magazines are made available free of charge to individuals and assemblies who request them.

#### **FINANCIAL POSITION AND RESERVES**

The Charity has assets which are available and adequate to meet its obligations for the foreseeable future. The Trustees continue to invest free reserves in interest bearing bank accounts which provide a reasonable market rate of return, free from significant risk to capital, and which are readily available.

At 31 December 2020 free reserves were £660,230 (2019 - £793,530).

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of its financial activities for the year. In preparing those financial statements generally accepted accounting practice entails that the Trustees:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with applicable Accounting Standards and Statements of Recommended Practice, 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 the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

A resolution to reappoint Stephenson Coates Audit Limited, as independent examiner will be proposed at the forthcoming Annual General Meeting.

#### **APPROVAL**

This report was approved by the Trustees on 5 March 2021 and signed on their behalf by:

**D. Hill**  
**Treasurer**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
THE NORTH KASAI MISSION**

I report to the charity trustees on my examination of the accounts of the charitable trust for the year ended 31 December 2020, which are set out on pages 5 to 10.

***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 charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

***Independent examiner's report***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do 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 requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
**Chartered accountants**  
West 2 Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**5 March 2021**

**NORTH KASAI MISSION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	£	£
<b>INCOME FROM:</b>		
<b>Donations and legacies:</b>		
From assemblies and individuals	31,882	380,532
Sponsorship of students	936	5,776
Trusts and legacies	115,211	325,584
<b>Investments:</b>		
Bank deposit interest	1,765	2,146
<b>TOTAL</b>	149,794	714,038
<b>EXPENDITURE ON:</b>		
<b>Charitable activities (note 2)</b>		
Missionary support and distributions for specific purposes	279,964	242,085
Support costs	3,130	4,428
<b>TOTAL</b>	283,094	246,513
<b>NET MOVEMENT IN FUNDS</b>	(133,300)	467,525
<b>TOTAL FUNDS BROUGHT FORWARD</b>	793,530	326,005
<b>TOTAL FUNDS CARRIED FORWARD</b>	660,230	793,530

**NORTH KASAI MISSION**

**BALANCE SHEET**

**AT 31 DECEMBER 2020**

	Note	£	2020 £	2019 £
<b>CURRENT ASSETS</b>				
Debtors	4		27,518	26,312
Bank accounts				
Current accounts		13,479		
Deposit accounts		<u>638,250</u>	651,729	802,207
			<u>679,247</u>	<u>828,519</u>
<b>DEDUCT: CURRENT LIABILITIES</b>				
Specific allocations not yet dispersed		15,161		32,214
Funds on temporary deposit with the Mission		3,856		2,775
Creditors		<u>-</u>		<u>-</u>
			<u>19,017</u>	<u>34,989</u>
<b>NET ASSETS</b>			<u>660,230</u>	<u>793,530</u>
<b>FUNDS:</b>				
Unrestricted Funds:	5			
General Fund			<u>660,230</u>	<u>793,530</u>
			<u>660,230</u>	<u>793,530</u>

**Approved by the Trustees on 5 March 2021 and signed on their behalf by:**

**D. Hill**  
**Trustee and Treasurer**

**NORTH KASAI MISSION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net (expenditure)/ income	-133,300	467,525
<i>Adjustments for:</i>		
Investment income	-1,765	-2,146
<i>Changes in:</i>		
Creditors	-15,972	18,948
Debtors	-1,206	-2,632
Cash generated from operations	-152,243	481,695
Investment income received	1,765	2,146
<b>Net cash from operating activities</b>	-150,478	483,841
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>-150,478</b>	483,841
<b>Cash and cash equivalents at beginning of year</b>	<b>802,207</b>	318,366
<b>Cash and cash equivalents at end of year</b>	<b>651,729</b>	802,207

# NORTH KASAI MISSION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 20120

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention.

The financial statements have been prepared in 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees are satisfied that there are no material uncertainties concerning the Trust's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

The financial statements are prepared in Sterling.(£).

##### 1.2 Income

Voluntary income and donations are accounted for as received by the Charity. Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

##### 1.3 Expenditure

Expenditure is included on an accruals basis. 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Gifts payable are charged when the offer is conveyed to the recipient, except in those cases where the offer is conditional.

##### 1.4 Classification of expenditure

There were no costs of fundraising incurred in year.

Expenditure on charitable activities includes direct and support costs.

Value added tax is not recoverable by the charitable company and is accordingly included in the costs incurred.

**NORTH KASAI MISSION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
*(continued)*

**2. CHARITABLE ACTIVITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Missionary support and distributions for specific purposes</b>		
Remitted to Congo for general and station costs	240,707	220,344
Bibles and other literature	35,921	7,835
Visits and transport to D.R. of Congo	-	5,830
Sponsorship of students	936	5,776
Paid to missionaries – personal and work	2,400	2,300
	279,964	242,085
	279,964	242,085
 <b>Support costs</b>		
Bank charges and exchange rate loss	60	1,534
Postage, stationery and sundries	-	-
Provision of "North Kasai News"	2,344	2,168
Independent examiner's fees	726	726
	3,130	4,428
	3,130	4,428

There were no employees during the year and there was no remuneration paid.

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

**3. OTHER FINANCIAL ITEMS**

During the year the Charity received donations amounting to £23,333 (2019 - £65,329) on behalf of specific persons and needs. These donations were forwarded direct to those specified and are not included in these financial statements.

**NORTH KASAI MISSION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

<b>4. DEBTORS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gift aid recoverable	4,716	4,735
Fund transfers relating to 2021 activities	<u>22,802</u>	<u>21,577</u>
	27,518	26,312
	<u>          </u>	<u>          </u>

**5. FUNDS**

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

**6. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.