



**SURVIVE-MIVA**  
MISSIONARY VEHICLE ASSOCIATION

## 2020 Trustees' Report and Accounts

[www.survive-miva.org](http://www.survive-miva.org) *Getting others back on the road to self-help*



Vaccinations in Ndala Hospital,  
Archdiocese of Tabora, Tanzania



<b>Trustees</b>	Mr J Allinson Mr S Atherton Mrs J Gudgeon Mrs C Hartley Sr S King-Turner Rev Deacon J Traynor Mr M Sandeman (Appointed 15 October 2020)
<b>Charity number</b>	268745
<b>Principal address</b>	5 Park Vale Road Aintree Liverpool L9 2DG
<b>Independent examiner</b>	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
<b>Bankers</b>	The Cooperative Bank P O Box 250 Delf House Southway Skelmersdale WN8 6WT  Shawbrook Bank Lutea House Warley Hill Business Park Great Warley Brentwood Essex CM13 3BE
<b>Solicitors</b>	Weightmans 100 Old Hall Street Liverpool L3 9QJ



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Bicycle assembly line,  
Kahunge Parish, Uganda

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

## INTRODUCTION

The Trustees' Annual Report is an opportunity to look back over the year and reflect on the Charity's achievements, including its financial performance. Measuring those achievements against our targets and expectations is an important part of this process. It is also a chance to reflect on the challenges that have been experienced in the course of the year.

It goes without saying that, worldwide, this has been an extraordinarily difficult year. Survive-MIVA has not been unaffected: the pandemic has led to significant disruption in our activities. It is good, however, to report that, thanks to prudent management and a sprinkling of blessings and good fortune, our Charity has withstood the difficulties and we are in a strong position to resume normal service when the pandemic subsides and restrictions are fully lifted.

## AIMS AND OBJECTIVES

The fundamental yet often unspoken aim that we all share is to respond to our calling as Christians to put our faith into action and respond to the needs of those who are poor or disadvantaged. This underpins our values, principles and objectives. In 1974, the founders of Survive-MIVA identified a very practical way in which they could help the Catholic missionaries working in the Lord's service in developing countries. By supplying a means of transport to them, our Charity was able to help them greatly increase their ability to help the poor in their local area.

Our aim is, in essence, unchanged. We continue to fund the purchase of vehicles that greatly assist missionaries in their outreach to the poor. These missionaries, mostly now themselves brought up in the countries in question, have a variety of responsibilities: in many cases, they are running vital medical centres; in others they are involved in educational projects, the relief of poverty, community development in terms of pastoral and spiritual care. The lack of adequate transport provision and serviceable roads in the territories they serve is experienced as a major impediment. For this reason, those living in remote areas miss out on the essential services that would be available to them if they had reliable transport.

The grants are made in response to carefully vetted applications from the missionaries for vehicles appropriate to their needs. Our funds enable the beneficiaries to purchase the vehicles in the locality of the missionary activity and thereby assist the local economy. The following examples of projects illustrate the range of activities and the variety of vehicles that have been approved for funding.

### Example One:

The Sisters of Saint Joseph run a dispensary in Odisha State, India. The population they serve leads a very basic existence. The people occupy unfurnished huts with no sanitation services and they sleep on the floor. Their malnutrition weakens them and leads to serious illnesses such as malaria, TB and typhoid. In some cases, people live 40 km from the medical centre and, when sick, they walk there and sometimes die on the way. Since receiving our grant of £10,200 for a seven-seater vehicle, the sisters have been able to drive out to these outlying areas not only to treat the sick but to give essential support to the elderly and to pregnant women. They can also transport those patients with complicated problems to the nearest hospital – 80 kms away.

### Example Two:

St Andrew's Parish in the Diocese of Soroti, Uganda, is benefiting from a Yamaha 125cc motorbike, requested by their parish priest. It is in a locality still bruised by the rebel atrocities of the infamous Lords Resistance Army and by natural catastrophes. The discovery nearby of a mass grave containing 360 corpses has traumatised the parishioners. The parish priest is very busy rebuilding this community. It has many outstations and he needs to reach out and give pastoral and spiritual support to them all.

We produce an annual publication in which you can read more detailed accounts of the projects we have funded in a particular year. You can download the reports from our website or you can request a printed copy from our Director.

## PROCEDURES

Any missionary from anywhere in the developing world who identifies a need for transport can apply to the Charity for a grant for the purchase in their locality of transport suitable to their needs. This can be any form of transportation, and, over the decades, the Charity has supplied funds for the purchase of ambulances, boats, bicycles, cars, mules, autorickshaws and motorbikes. Applicants must explain the general nature of the work in which they are involved and how the requested transport will be of assistance to that work. A pro-forma invoice from a local supplier must also be supplied indicating the cost of the transport, so that we can ensure we provide sufficient funds for the purchase, including related costs. This allows the Charity to know that the transportation requested can be purchased locally and that there is suitable local provision for servicing and necessary spare parts. The applicants must provide appropriate personal details to allow easy verification of the authenticity of the application. They must also obtain the signature of the local Catholic bishop or Religious Superior, who is asked to confirm, as far as is possible, the accuracy of the details that have been supplied. From time to time, we have made use of other agencies and means to ensure that funds are made available only to authentic recipients.

The Charity aims to promote self-help. Consequently, the applicant must be able to meet the costs of maintaining and running the vehicle. The Charity does not supply replacement vehicles, nor does it provide transportation for administrative work or seminaries or other houses of formation. The Charity does not respond to short term emergencies but to longer term community-wide projects that can be enabled by the provision of suitable transportation. All applications are examined by the Director before being submitted to the Allocations Sub-Committee, a team of Trustees and others, including former missionaries, for consideration and final approval of the proposed grants.

The principal sources of our income are appeals made in Catholic churches, usually by one of our Speakers but sometimes by the local priest, throughout Scotland, England and Wales, and the donations we receive through the circulation of our bi-annual magazine, *Awareness*, copies of which can be viewed on, or downloaded from, our website. We try to ensure that as much as possible of our income is given under Gift Aid, thus allowing us to claim a significant tax rebate each year.

Much of the fundraising work of the Charity is conducted by volunteers and managed by our Director and delegated staff members. We do not engage any professional fundraising service. At the time of making an appeal in church, members of the congregation are asked if they feel called to assist in making future appeals. Those coming forward receive appropriate training. The Speakers are not remunerated for their work, but they are paid necessary expenses. Many of them claim only minimal expenses and some nothing at all. Our Charity could not function in its current form without our volunteer Speakers, and we are very grateful for the generous donation of their time and effort.

## REVIEW OF THE YEAR: 2020

The impact of the Covid-19 pandemic on Survive-MIVA's operations has been substantial. It is, therefore, a pleasing paradox that in a year which has seen the suspension of our key fund-raising activity – church appeals – our fund balances are at a record high. This situation is easily explained: thanks to a particularly sizeable and generous legacy, our income in 2020 was significantly higher than that of 2019. Furthermore, our staffing costs have been temporarily reduced.

It is right that we should be pleased and relieved, but it would be wrong for us to be euphoric or complacent at a time when there continues to be a level of uncertainty about the longer term repercussions of the pandemic. The criteria used to assess the performance and impact of our Charity are significantly less meaningful now than in previous years. Given the global context of turbulence and instability, our overall approach has been one of cautious and watchful stewardship.

Examination of our accounts will reveal conspicuous differences between our 2020 figures and those of 2019. In terms of our revenue, the collections following church appeals totalled £16,453 compared with £98,886 in the previous year. Church appeals have, of course, been impossible and unviable since March 2020. As stated earlier, the exceptional legacy income this year (£218,204) has greatly exceeded that of 2019 (£11,310). Happily, there has also been a considerable increase in the size and number of donations received directly throughout the year, and notably following the bi-annual publication of our magazine, *Awareness*. This increase, from £169,722 to £242,762 is in the order of 40%. The potentially huge decrease in our donations revenue (£305,756) vis-à-vis the 2019 revenue (£337,437) was, thankfully abated.

We are extremely grateful to all who support our Charity through their donations and prayers. We take heart and encouragement from them. We recognise that the majority of our donors first heard about Survive-MIVA at a church appeal, for which reason our gratitude to our voluntary Speakers is redoubled..... as it is our wish to resume those church appeals as soon as is practicable! We also take this opportunity for the continued support of SCIAF through the allocation of a grant to our Charity.

There are similarly conspicuous differences between 2019 and 2020 to be found in our expenditure figures, primarily in sections 6 and 10 of the accompanying notes to the financial statements.

The onset of the Coronavirus pandemic caused us to act with particular caution in the release of funds to missionaries. Grants approved by the Allocations Sub-Committee were held in abeyance while the Director and the Trustees considered the possible deleterious effect of transport provision at a time when, across the world, people were being instructed or advised not to travel. An additional layer of application scrutiny was introduced, and responses were sought from applicants with regard to the actual and perceived consequences of the pandemic on their missions and communities. This proved to be a useful exercise, but its consequence has been a deceleration in our grant-releasing processes. It is also to be noted that we have had a reduced number of requests over the last year: they have totalled just over half the number we would normally expect to receive in any 12-month period. It is fair to surmise that this is also attributable to the missionaries' own sense that applications are best delayed until more is known about the spreading of the virus. That said, it is good to report that some missionaries have indicated that our vehicles are even more needed to assist in the extension of vaccination services to outlying communities.

As foreshadowed in our 2019 Trustees' Report, our Assistant Director, Dr Theresa Codd left Survive-MIVA in April. We are grateful to her for the dedication, meticulousness and commitment with which she approached her work in the twelve years of her work with us. A major part of Theresa's work had been the oversight of our church appeals – an area which benefited greatly from her skills and personality. Theresa's departure coincided with the first month of the pandemic, and the resultant suspension of our church appeals. Given this situation, we did not implement our recruitment process for Theresa's replacement. This, combined with the earlier resignation of one of our part-time administrators, has led to our current low level of staffing and correspondingly reduced employment costs. We aim to correct this anomalous situation once we have indications that church appeals can resume. Meanwhile, we express our gratitude to our Director, Simon Foran, and to his part-time colleagues, Margaret Jackson and Sue Valentine for the much-valued work that they do, and for their forbearance during this unsettling period.

All good things come to an end, and this has been the case with Paul Robbins' tenure as Chair of Trustees after 20 years of much appreciated service. His sound, insightful judgement, his wise counsel, his pragmatism, diligence and commitment are amongst the qualities we have seen in him and which we naturally miss. We hope he enjoys his retirement from this role and its responsibilities, which took effect in June.

We have been pleased to welcome Martin Sandeman onto the Board of Trustees. He comes with considerable experience of the Charity sector, and we are already benefiting from his contributions to our meetings and related work.

Work is in progress to refresh our website and keep it up to date. We thank our Director for his part in this. Most of the Charity's printed design work, as well as website design, is carried out for us by Karen and Chris Moss and we thank them for this important contribution.

## RESERVES

The Charity has few non-cash, financially measurable assets. To protect our employees in the event of a sudden loss of income the Trustees have determined that a bank deposit representing administration expenses of three months should be set aside as a reserve. This Reserve is set at a level of £40,000 (2019: £40,000). Monies held at the balance sheet date in excess of this reserve constitute funds received that had not, at the balance sheet date, been spent on specific projects.



## GOVERNANCE

The Charity has its roots in the Catholic Archdiocese of Liverpool and the Archbishop is the Charity's Patron.

The Charity is governed by a constitution that is revised from time to time. The constitution was revised in 2019,

There are seven Trustees. Four are appointed by the Trustee body. These Trustees are chosen because of their particular mix of skills and experience. The Charity's members, who are principally but not exclusively our Speakers, elect three others from amongst their number. An election occurs as required in accordance with the Constitution. Members who wish to stand are invited to present details of their qualifications and skills, and a free election is then held on the occasion of the Annual General Meeting.

The Charity's Trustees oversee the general work of the Charity and are responsible in law for its actions. They ensure that our Charity complies both with the law and with good practice, that proper financial management is in place, and they maintain an overall responsibility for the Charity's strategies and procedures.

The Trustees meet together as a body at least four times a year to make those decisions that are appropriate to their role as Trustees, and to receive and discuss reports from the Director. As mentioned already, decisions about funding individual applications are made by a sub-committee that meets on average twice a year.

The Trustees give of their time at no cost to the Charity. Trustees incurring costs as a result of that role can claim necessary expenses.

The trustees who served during the year were:

Mr J Allinson  
Mr S Atherton  
Mrs J Gudgeon  
Mrs C Hartley  
Sr S King-Turner  
Mr P Robbins  
Rev Deacon J Traynor  
Mr M Sandeman

(Resigned 1 June 2020)

(Appointed 15 October 2020)

On appointment new Trustees receive appropriate documentation and are referred to the useful publications of the Charity Commission. We are a very small Charity embracing simple methods of working. Our Trustees have particular skills that are useful to the Charity. Our elected Trustees are members by virtue of the appeals they make in parishes and thus have the best interests of the Charity at heart. On election or appointment, they receive useful information, including the Charity Commission's publication that sets out the duties of Trustees.

Our team of employees is stable, professional, dedicated and committed to serving the objects of the Charity.

The day-to-day management of the Charity is the responsibility of the Director, who is not a Trustee but who is directly answerable to them. He is supported by both voluntary and paid co-workers. Regular contact is maintained between the Director and one or more Trustees in order that he can discuss any particular concerns.

The Trustees believe that the Charity should behave in a responsible and equitable way to its employees, commensurate with their dignity and protective of their safety and well-being. We are mindful of providing fair remuneration, an appropriate working environment and of making due provision for their eventual retirement. We take seriously our duty to use the Charity's income in furtherance of the Charity's objectives and believe that the needs of the Charity to manage these appropriately and to distribute them in accordance with our legal and moral obligations are met by our current staffing levels. We wish to express our thanks for all the work that is done in the name of the Charity by our employees and volunteers.

Our most valuable assets are indeed our employees, volunteers, others who assist our activities and the goodwill that has been generated as a result of the Charity's activities since its inception. The financial statements that follow in this report cannot adequately reflect the value of these assets.

## RISK MANAGEMENT

The trustees have considered the risks to which the charity is subject in its work. We have a small number of trusted employees operating on one site. Our charitable giving is in the form of grants made to missionaries out of the free resources of the charity. We believe we have adequate safeguards in place to protect at source the income that is donated to the charity and to ensure that grants are given only to genuine missionaries and that the funds donated are used for the purpose for which they were intended. There is adequate insurance in place to protect the charity from the usual risks of employment and the work place. We have worked with our accountants to ensure that our systems of internal control are appropriate to the size and functions of the charity. We believe we have appropriate personnel resources to safeguard the working of the charity.

## OUTLOOK

Previous reports have made mention of the difficulty we have in charting our future activity and in predicting future income and future need for it. The fluctuating nature of both of these in the pre-Coronavirus period already presented planning challenges. The pandemic has exacerbated those difficulties. It is too early to tell what the 'new normal' might be, but it is good that we are moving towards the re-launch of our activities in the knowledge that we have firm foundations and a healthy bank balance. As Trustees, we are determined to do our best to support our Director and to play a full part in the journey towards the 'new normal' and beyond.

## LEGAL REQUIREMENTS

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 Constitution the Charities Act 2011 and "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) (effective 1 January 2019)".

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Like all charities, SURVIVE-MIVA is obliged, in reporting its activities, to comply with applicable law and reporting standards. The Trustees make every reasonable effort to ensure that it does so, whilst giving a priority to reporting that which might be meaningful to users of the financial statements. We are mindful that the legal and reporting requirements are frequently amended and that this causes inconvenience for Trustees and employees, as well as cost to the Charity in ensuring compliance. In all of its activities, the Charity tries to ensure that it complies with all relevant laws. Whilst usually serving a good purpose, ensuring compliance with these and other laws is becoming increasingly burdensome for charities. No attempt has been made to place a monetary value on these costs.

The trustees' report was approved by the Board of Trustees.

.....  
**Mr J Allinson**

Trustee

Dated: .....

.....  
**Sr S King-Turner**

Trustee

Dated:.....



The trustees are responsible for preparing the Trustees' Report and the accounts 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 trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for 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.

I report to the trustees on my examination of the financial statements of SURVIVE-MIVA (the charity) for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Peter Taaffe FCA CTA DChA**

BWM  
Castle Chambers  
43 Castle Street  
Liverpool  
L2 9SH

Dated: .....

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	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	3	533,960	363,747
Investments	4	2,942	2,642
<b>Total income</b>		<u>536,902</u>	<u>366,389</u>
<b><u>Expenditure on:</u></b>			
<u>Raising funds</u>			
Costs of generating donations and legacies	5	<u>84,785</u>	<u>116,164</u>
<u>Charitable activities</u>			
Funding transport for missionary activities	6	<u>144,826</u>	<u>331,028</u>
<b>Total expenditure</b>		<u>229,611</u>	<u>447,192</u>
<b>Net movement in funds</b>		307,291	(80,803)
Fund balances at 1 January 2020		<u>387,896</u>	<u>468,699</u>
<b>Fund balances at 31 December 2020</b>		<u><u>695,187</u></u>	<u><u>387,896</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		111		143
<b>Current assets</b>					
Debtors	13	12,500		13,709	
Cash at bank and in hand		783,626		379,535	
		<u>796,126</u>		<u>393,244</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	14	(101,050)		(5,491)	
		<u></u>		<u></u>	
Net current assets			695,076		387,753
<b>Total net assets</b>			<u>695,187</u>		<u>387,896</u>
<b>The funds of the charity</b>					
<u>Unrestricted funds</u>					
Designated funds	16	40,000		40,000	
General unrestricted funds		<u>655,187</u>		<u>347,896</u>	
Total unrestricted funds			<u>695,187</u>		<u>387,896</u>
<b>Total charity funds</b>			<u>695,187</u>		<u>387,896</u>

The financial statements were approved by the Trustees on .....

.....  
 Mr J Allinson  
 Trustee

.....  
 Sr S King-Turner  
 Trustee



	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Net cash (used in)/provided by operating activities	18		401,149		(89,535)
<b>Cash flows from investing activities</b>					
Interest received		2,942		2,641	
<b>Net cash provided by investing activities</b>			2,942		2,641
<b>Change in cash and cash equivalents in the year</b>			404,091		(86,894)
Cash and cash equivalents at beginning of year			379,535		466,429
<b>Cash and cash equivalents at end of year</b>			783,626		379,535

## 1 Accounting policies

### Charity information

SURVIVE-MIVA is a UK Registered Charity and an Unincorporated Members' Association whose Constitution was adopted on 11 December 1974. The principal address can be found on the Legal and Administration Information page.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



## 1 Accounting policies

(Continued)

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### 1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Costs of generating funds include the costs associated with printing the Awareness magazine, Speakers' expenses and the administration of the appeals process.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination/audit fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	-	33% p.a. on a straight line basis
Office equipment	-	20% p.a. on a reducing balance basis

All assets costing more than £500 are capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).



## **1 Accounting policies**

**(Continued)**

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Retirement benefits**

The charity makes contributions into an occupational pension scheme and also an employees' private pension plan up to a maximum of 6% of the gross salary. The contributions are charged as expenditure in the year in which they are paid.

### **1.12 Leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

### **1.13 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.





### 3 Donations and legacies

	2020	2019
	£	£
Donations and gifts	305,756	337,437
Legacies receivable	218,204	11,310
Grants receivable	10,000	15,000
	<u>533,960</u>	<u>363,747</u>
<b>Donations and gifts</b>		
Church Appeals	16,453	98,886
Donations, group etc	122,398	80,759
Gift aid	43,241	40,729
Trust funds	3,300	28,100
Donations - 'Awareness'	120,364	88,963
	<u>305,756</u>	<u>337,437</u>
<b>Legacies receivable</b>		
Other legacies	218,204	11,310
	<u>218,204</u>	<u>11,310</u>
<b>Grants receivable for core activities</b>		
SCIAF	10,000	15,000
	<u>10,000</u>	<u>15,000</u>

The trustees have decided that the names of individual donors will not be made public unless a specific request for publication is received.

### 4 Investments

	2020	2019
	£	£
Interest receivable	2,942	2,642
	<u>2,942</u>	<u>2,642</u>



## 5 Raising funds

	2020 £	2019 £
<u>Costs of generating donations and legacies</u>		
Printing costs	18,214	24,212
Other fundraising costs	819	4,398
Support costs	65,752	87,554
	<u>84,785</u>	<u>116,164</u>

## 6 Charitable activities

### Funding transport for missionary activities

	2020 £	2019 £
Grant funding of activities (see note 7)	103,919	278,163
Share of support costs (see note 8)	29,679	38,969
Share of governance costs (see note 8)	11,228	13,896
	<u>144,826</u>	<u>331,028</u>

## 7 Grants payable

### Funding transport for missionary activities

	2020 £	2019 £
Grants to institutions	<u>103,919</u>	<u>278,163</u>

### Funding transport for missionary activities

Details of all grants made to institutions can be found in the 'Vehicles funded in 2020' document available on our website [www.survive-miva.org](http://www.survive-miva.org)

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## 8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	76,537	5,775	82,312	103,702	7,805	111,507
Depreciation	32	-	32	36	-	36
Premises and other	18,862	188	19,050	22,785	228	23,013
Independent examination	-	1,210	1,210	-	1,210	1,210
Accountancy	-	3,350	3,350	-	2,960	2,960
Trustees and AGM expenses	-	63	63	-	1,068	1,068
Bank charges	-	642	642	-	625	625
	<u>95,431</u>	<u>11,228</u>	<u>106,659</u>	<u>126,523</u>	<u>13,896</u>	<u>140,419</u>
Analysed between						
Fundraising	65,752	-	65,752	87,554	-	87,554
Charitable activities	29,679	11,228	40,907	38,969	13,896	52,865
	<u>95,431</u>	<u>11,228</u>	<u>106,659</u>	<u>126,523</u>	<u>13,896</u>	<u>140,419</u>

Staff costs were allocated between the costs of raising funds, charitable activities and governance using the percentages 65%, 28% and 7% respectively and other support costs were allocated using the percentages 60%, 39% and 1% respectively except for postage and stationery which is allocated as 90%, 9% and 1% respectively.

The charity has rent payable within twelve months of £8,000 (2019: £7,880).

Governance costs are recharged to Funding transport for missionary activities.

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £83 travelling expenses (2019: 5 were reimbursed £602).

## 10 Employees

### Number of employees

The average monthly number of persons employed by the company during the year was:

	2020 Number	2019 Number
Administration staff	4	5

### Employment costs

	2020 £	2019 £
Wages and salaries	76,337	99,756
Social security costs	2,646	6,392
Other pension costs	3,517	5,359
	<u>82,500</u>	<u>111,507</u>

There were no employees whose emoluments were £45,000 or more (2019: Nil).

## 11 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 January 2020	35,295
Disposals	(115)
At 31 December 2020	<u>35,180</u>
<b>Depreciation</b>	
At 1 January 2020	35,152
Depreciation charged in the year	32
Eliminated in respect of disposals	(115)
At 31 December 2020	<u>35,069</u>
<b>Carrying amount</b>	
At 31 December 2020	<u>111</u>
At 31 December 2019	<u>143</u>





<b>12 Financial instruments</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	796,126	393,244
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at cost	101,050	5,490
	<u>          </u>	<u>          </u>
<b>13 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	12,500	13,709
	<u>          </u>	<u>          </u>
<b>14 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Grant commitments	93,400	-
Accruals and deferred income	7,650	5,491
	<u>          </u>	<u>          </u>
	<u>101,050</u>	<u>5,491</u>

**15 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £7,060 (2019: £5,359).



## 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Income	Expenditure	Balance at 1 January 2020	Income	Expenditure	
	£	£	£	£	£	£	£
Contingency funds	40,000	-	-	40,000	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

The contingency fund represents administration expenses for three months and is reserved to protect SURVIVE-MIVA's employees in the event of a sudden loss of income.

## 17 Related party transactions

### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate remuneration	<u>69,158</u>	<u>98,623</u>

Trustees made donations of £170 to the charity during the year.

Other than disclosed in note 9, there were no other related party transactions in the year.

## 18 Cash generated from operations

	2020 £	2019 £
Net (expenditure)/income for the year (as per the statement of financial activities)	307,291	(80,803)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,942)	(2,642)
Depreciation of tangible fixed assets	32	36
Movements in working capital:		
Decrease/(increase) in debtors	1,209	(3,488)
Increase/(decrease) in creditors	95,559	(2,638)
<b>Net cash (used in)/provided by operating activities</b>	<u>401,149</u>	<u>(89,535)</u>



**SURVIVE-MIVA**  
MISSIONARY VEHICLE ASSOCIATION

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## NOTES

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Fr. Michael Omaria with the parish livestock project in St. Andrew's Parish, Soroti, Uganda.



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[www.survive-miva.org](http://www.survive-miva.org) *Getting others back on the road to self-help*

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