



SURVIVE-MIVA
MISSIONARY VEHICLE ASSOCIA-

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR 2022

FOR THE YEAR ENDED 31 DECEMBER 2022

www.survive-miva.org *Getting others back on the road to self-help*

Missionary Vehicle Association - UK Registered Charity No. 268745



Catechists at Ndorage Parish,
Kayanga, Tanzania

OUR OBJECTIVES

SURVIVE-MIVA is a Roman Catholic Association whose objectives are to provide a suitable form of essential transport in the developing world for missionaries and others directly engaged in one or more of the following:

(i) Pastoral and developmental work

(ii) Healthcare and educational projects

(iii) The relief of poverty

(iv) The advancement of religion.

OUR AIM

SURVIVE-MIVA's aim, in funding such mobility, is to support and widen the outreach work being done by those who share their lives with the world's poor.

OUR VALUES

We value the work and views of our sisters and brothers in the developing world, hearing in them the voice of the marginalised.

Rejecting dependency, we seek to strengthen grassroots initiatives which focus on locally identified needs and priorities so that access to the above objectives can be brought about by sustainable means.

We will be honest stewards of all resources entrusted to us through the solidarity and conviction of others.

We will be openly accountable to others, and systematic in the evaluation of our impact and effectiveness as defined in our objectives, which constitute the basis of our specific lay apostolate.

We will act with the responsibility our relations with beneficiaries demands, so that in spite of the obstacles, the opportunity for them to bring about change will be fostered by the mobility our Association provides.



Trustees	Mr S Atherton Ms C Lovelady Ms N Mahon Mr A Edwards Sr R M Harbinson	(Appointed 23 June 2022) (Appointed 23 June 2022)
Charity number	268745	
Principal address	5 Park Vale Road Aintree Liverpool L9 2DG	
Independent examiner	Tony Stanley ACA BWM Tempest, Suite 5.1 12 Tithebarn Street, Liverpool L2 2DT	
Bankers	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	
Solicitors	Weightmans 100 Old Hall Street Liverpool L3 9QJ	

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St Francis Rural Health
Centre, Diocese of Vellore,
Tamil Nadu, India

THE TRUSTEES PRESENT THEIR REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022.

INTRODUCTION

The Trustees' Annual report is for us to give an account of our achievements over the year, and despite still recovering from the impact of COVID-19, to include some comment on our financial performance. Due to the effects of not visiting parishes for the past two years it has been hard to measure our achievements or to reach targets, which for us, is an important part of this process. This year we certainly have been challenged by the effects of the post-COVID recovery, general financial hardship caused by the increase in prices of essentials and utilities, and the unrest in Ukraine.

As it was for us last year, despite the pandemic, we have withstood the difficulties with continued good management and good fortune. As was predicted, our Charity is still in a strong position to resume normal services, even though things have slowed down with parish visits as they recover from the effects of COVID.

AIMS AND OBJECTIVES

It is still our fundamental aim to 'get others back on the road to self-help' as we respond to the needs of overseas missionaries who are less fortunate, due to their situations in their part of the world that is often disadvantaged. Our Christian calling to put faith into action has always underpinned our values, principles and outreach. Since 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. Our Charity, by supplying means of transport to them, enables them to increase their ability to assist the poor in their specific area of work.

Over the years our initial aim has not changed. The Charity continues to fund the purchase of vehicles to assist missionaries in their outreach to distant villages and parishes. In more recent times, the missionaries are local nationals and working in their own country of origin. They too face the same difficulties as earlier missionaries and with the development of more centres, i.e. educational, medical and training for their people, there is more need for them to access and support the many local church communities and their initiatives, as well as continuing their spiritual and pastoral ministry. Our priority is to support small indigenous groups.

Each grant is made in response to carefully vetted applications from the missionaries with a clear and appropriate request for the specific need of the parish. Each beneficiary must show how they can purchase the vehicles in their own locality so as to assist the local economy. Our well-illustrated "Awareness" magazine gives example to all our supporters and benefactors which is also available on our website: www.survive-miva.org giving detailed accounts of the yearly projects that we have funded.

PROCEDURES

This Charity may be approached by any missionary working in the developing world. They must be able to identify the precise need for transport, and the ability to be able to purchase in their own locality. The type of transportation, according to their need, can be ambulances, boats, bicycles, auto-rickshaws and motorbikes. In the application there needs to be a clear explanation of their work and how the requested means of transport will be of assistance to that work.

After careful evaluation each applicant must include detailed evidence of cost, and approval by appropriate bishops or religious superiors. Only then are grants advanced so that sufficient funds are available to complete the project.

Every application must be verified as to its authenticity and fundamental purpose by seeking alternative independent confirmation from Catholic Bishops or Religious Superiors, who are asked to confirm, as far as possible, the accuracy of the details that have been supplied. If required, we may make use of other agencies and means to ensure that funds are made available only to authentic requests.

The Charity aims to promote self-help. That is why we require that the applicant must be able to show that they can meet the cost of maintaining and the running the vehicle. Consequently, the Charity does not supply replacement vehicles, nor does it provide vehicles for work in schools, seminaries, or houses of formation.

Neither does the Charity respond to short-term emergencies, but rather only to longer-term community-wide projects. All requests are examined by the Director before completed applications are submitted to the Allocations Sub-Committee, which comprises of Trustees and others, including former missionaries, for consideration and final approval of the proposed grants.

The Charity's income is to a large extent resourced from the results of appeals made in Catholic Churches, usually by a Speaker associated with the Charity, who works voluntarily and is only remunerated with travel expenses and/or occasional accommodation costs. Appeals are sometimes made by the Parish Priest if no lay Speaker is available. This is done throughout Scotland, England and Wales.

We could not function in our current form without our volunteer Speakers, who are an essential part of sharing this vital mission to the needs of some of the neediest in the world. 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.

All of our volunteers who are engaged in fundraising are managed by our Director and delegated staff members. We do not engage any professional fundraising service. We are very grateful for the generous amount of time and effort our volunteers give to the Charity.

REVIEW OF THE YEAR: 2022

In common with many charities and indeed businesses, our activities have been adversely affected by the 'COVID years', during which no parish visits to enlist volunteers, appeal for funds, and generally publicise our work were possible. Even today, we have to recognise that we are still a long way from regaining lost ground (if we ever do) whilst parishes themselves have their own increasing costs to cover, often with a smaller donor base, on whom requests for funds seem unceasing. If not for unexpected windfall income we were blessed to receive, and a 'hardcore' of long established a generous supporters, it is unlikely that we would have been able to provide as many grants as we do. On the whole, we are grateful and relieved that we have come through the pandemic years reasonably well. Despite parishes being re-opened, it will take a few more years before we can assess our financial position from a firm base and assess our performance and stewardship of our funds.

The pre-COVID five-year period from 2015 to 2019 saw an average annual income from parish appeals of £107,000. In contrast, that of 2020 was £16,000 and in 2021, we managed to raise just £3,600 from this source. For 2022, we have an increase to £25,691, and although this is still less than a quarter of the previous five-year average, we are recovering ground, slowly but surely, and parishes have begun to welcome us back to make appeals.

This year's Statement of Financial Activities (SOFA) shows a decrease in income from £424,004 to £330,243 this year. This can be largely accounted for by the decrease in legacy income from approximately £147,000 in 2021 to 2022's figure of £33,392. At the same time, we have a surplus for the year of £55,384.

It may be noted that in December of 2022, we received a one-off 'windfall' donation (via the 'Awareness' magazine) of £50,000, which in turn would account for the surplus. All in all, when the figures are seen in context, we are in a healthy financial position

For this we are grateful for all the support given to our Charity through donations and prayers during the past year, as it is really through church appeals given by our volunteer Speakers that people first hear about the work of the Association.

It is through our Speakers that we have over 13,000 readers of our magazine, who give consistently and generously, and through our Speakers that we have a solid base of supporters who make regular donations via Standing Order. In addition, we take this opportunity to thank SCIAF for their decades-long support through the allocation of a grant to our Charity. We recognise the pressure COVID put on our staff and we are grateful for their resilience throughout the crisis, and the perseverance they show to continue to take up fresh challenges once more.

This year, we welcomed Geraldine Roberts-Stone, our new Appeals Administrator, who will be working alongside Sue Valentine, contacting parishes to book appeal dates, and also being responsible for liaising with parishes and Speakers before and after such dates so as to ensure all goes smoothly. In the future, Geraldine will also be exploring our interaction with social media, an area we realise we need to develop.

We continue to rely on Margaret Jackson, our Finance Officer, who makes sure we can account for every penny that we receive and for every pound that we spend in any given year – a heroic task in itself. The Trustees wish to place on record, as every year, their recognition and gratitude for all that this small but dedicated team contribute to the Charity. We recognise the pressure COVID put on our staff and we are grateful for their resilience throughout the crisis, and the perseverance they show to continue to take up fresh challenges once more.

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RESERVES

The Charity has few non-cash, financially measureable assets. To protect our employees in the event of a sudden loss of income, the Trustees determined that a bank deposit representing administration expenses of three months should be set aside as a reserve.

This reserve was set as a level of £40,000. It should be noted that there have been no movements in this fund since January of 2018. Given the detrimental effects on parish income, for example, since the COVID crisis, the Trustees plan to re-assess these funds in the coming year to ensure that they remain at an appropriate and prudent level. Monies held at the balance sheet date in excess of this reserve constitute funds received that have not, at the balance sheet date, been spent on special 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 was last revised in 2019. The Trustees plan to hold another review in 2023.

Seven Trustees served the Charity at different times during 2022. These Trustees are chosen because of their mix of skills and experience, and their commitment to the aims and objects of the Charity.

THE TRUSTEES WHO SERVED DURING THE YEAR WERE:

Mr J Allinson	(Resigned 5 January 2022)
Mr S Atherton	
Sr S King-Turner	(Resigned 17 November 2022)
Rev Deacon J Traynor *	(Deceased 23 November 2022)
Ms C Lovelady	
Ms N Mahon	
Mr A Edwards	(Appointed 23 June 2022)
Sr R M Harbinson	(Appointed 23 June 2022)

* see appendix

On appointment, new Trustees receive appropriate documentation and are referred to the useful publications of the Charity Commission that sets out the duties of all Trustees. We are a small Charity embracing simple and basic methods of working. Each Trustee has special skills that are useful for the Charity and are members by virtue of the appeals they make in parishes and thus have the best interests of the Charity at heart.

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

The Director has the responsibility for the day to day management of the Charity. S/he is not a Trustee but is directly answerable to them. He is supported by voluntary and paid co-workers and is in regular contact with one or more Trustees in order to discuss any particular concerns.

Each Trustee ensures that the Charity has a responsible and equitable attitude towards their employees which protects their dignity, safety and well-being. The Charity has a duty to their employees to offer fair remuneration, an appropriate working environment and making due provision for their eventual retirement.

It is the Trustees' duty to use the income according to the objectives of the Charity and to oversee that the needs of the Charity is managed appropriately and distributed in accordance with our legal and moral obligations. We recognise that our most valuable assets are our employees, volunteers and others who assist our activities. The financial statements which will follow are a true reflection of our workers' dedication and commitment. We include our thanks to those who have generated goodwill and support of our activities since the inception of SURVIVE-MIVA, so take this opportunity to extend our thanks to all the work that is done in the name of the Charity by our employees and volunteers throughout 2022 and beyond.

RISK MANAGEMENT

The Trustees have considered the risks to which the Charity is subject in its work, and the way we assess and respond to these risks is frequently discussed. We have a small number of trusted employees operating on one site. Our charitable giving is in the form of grants made to beneficiaries out of the free resources of the Charity. Safeguards are in place to protect the income that is donated to the Charity and to ensure that grants are given only to genuine missionaries.

We ensure that funds donated are used for the purpose for which they were intended. We have in place, an adequate insurance to protect the Charity from the usual risks of employment and the workplace. To ensure that our systems of internal control are appropriate to the size and function of the Charity, we consult our accountants when necessary. Thus, we believe that we have appropriate personnel resources to safeguard the working of the Charity.

OUTLOOK

We have pointed out often in the past the difficulties that we face in planning for our future activity and in predicting future income and the future need for it. We have never known with any certainty how much we will manage to raise from our different income streams, least of all sources such as legacies, which have fluctuated considerably over the last ten years. Our previous Chairman, Deacon John Traynor, budgeted for some £150,000 as expenditure on grants in 2022. This was possible because we had a backlog of applicants due to the knock-on effects of the pandemic, and grants could be apportioned accordingly.

In previous years, as with income, we have never been able to predict such expenditure, given that who will ask for our support, where from, for what purpose, and the associated costs have all been 'unknown unknowns'. Nonetheless, in 2023 we aim to at least match last year's expenditure, and if possible, exceed it by £50,000 to clear the windfall donation received at the very end of the year. We hope to continue the encouraging increase in parish income from 2022 into 2023.

In so far as we can judge, our supporters continue to see us as a small but highly practical and straightforward charity, and we hope to be worthy of their continued support.

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) (as amended for accounting periods commencing from 12 January 2016).

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 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.

SURVIVE-MIVA, like all charities, is obliged in reporting its activities to comply with applicable law and reporting standards. The Trustees make 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. All relevant laws are upheld by the Charity in all its activities.

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



Mr S Atherton

Trustee

Dated: 22/6/23

APPENDIX

REV DEACON JOHN TRAYNOR R.I.P., 1ST DECEMBER 1948 - 23RD NOVEMBER 2022, TRUSTEE AND CHAIR OF SURVIVE-MIVA

It is with sadness and a sense of loss that I pass on the news that John died peacefully at home, with his family at his side, after a cruel recurrence of a cancer first diagnosed some four years ago.

He had told me a few months previously that the specialists had told him that they 'hadn't managed to get it all' after several operations he bore with great patience and resilience, but the news still came as a shock to everyone here, to his fellow Trustees and to us, the Staff.

John was a Trustee of SURVIVE-MIVA for exactly 15 years, since being appointed by our then Patron, Archbishop Patrick Kelly, in November of 2007. As such, he was one of the longest-ever serving members of the Committee.

He was also the first Trustee who was not either a returned missionary priest or Sister to serve as a member of the grant Allocations Committee at the same time, and took up my initial invitation with great interest and undimmed enthusiasm thereafter.

Whereas the standard procedure was to focus almost entirely on the application forms we receive, John was always wanting to know the fuller background to each one, and as many of the details of applicants' everyday lives as I could supply.

He understood that the work of the Allocations Committee was central to the function and ethos of the Charity, and I always viewed his 'non-returnee contributions' as a positive addition to the mix of the other members' overseas experiences.

In his last year as Chair, with his accountant's knowledge and insight, he introduced the urgent need for the Association to establish and update a whole range of key policy documents which had been unattended for too long, and together with his fellow Trustees, I will be working over the next year to bring this important part of SURVIVE-MIVA to the fore of our deliberations, just as he encouraged us.

In that sense, he too could be said to be very much a 'missionary' – in his own land.

I shall miss his moderation and his sensitive interventions, his commitment to serve others through his responsibilities here, and not least, his shrewd guidance in matters both of finance, and of Faith.

May he Rest in Peace, and Rise in Glory.

Simon Patrick Foran

Director SURVIVE-MIVA

November 2022

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 2022.

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.

Tony Stanley ACA



BWM

Tempest

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated: 14/8/23

SURVIVE-MIVA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	328,400	420,488
Investments	4	1,843	3,516
Total income		<u>330,243</u>	<u>424,004</u>
Expenditure on:			
<u>Raising funds</u>			
Costs of generating donations and legacies	5	<u>86,853</u>	<u>78,090</u>
<u>Charitable activities</u>			
Funding transport for missionary activities	6	<u>188,006</u>	<u>207,823</u>
Total expenditure		<u>274,859</u>	<u>285,913</u>
Net movement in funds		55,384	138,091
Fund balances at 1 January 2022		<u>833,280</u>	<u>695,189</u>
Fund balances at 31 December 2022		<u><u>888,664</u></u>	<u><u>833,280</u></u>

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

All income and expenditure derive from continuing activities.

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	11		17,500		-
Tangible assets	12		-		88
			<u>17,500</u>		<u>88</u>
Current assets					
Debtors	14	13,250		10,000	
Cash at bank and in hand		865,486		829,531	
		<u>878,736</u>		<u>839,531</u>	
Liabilities					
Creditors: amounts falling due within one year	15	(7,572)		(6,339)	
Net current assets			<u>871,164</u>		<u>833,192</u>
Total net assets			<u><u>888,664</u></u>		<u><u>833,280</u></u>
The funds of the charity					
<u>Unrestricted funds</u>					
Designated funds	17	40,000		40,000	
General unrestricted funds		848,664		793,280	
		<u>888,664</u>		<u>833,280</u>	
Total charity funds			<u><u>888,664</u></u>		<u><u>833,280</u></u>

The financial statements were approved by the Trustees on 22/6/23



Mr S Atherton
 Trustee

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 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.

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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Over 6 years
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1.7 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 the statement of financial activities.



1 Accounting policies

(Continued)

1.8 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).

1.9 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.

1.10 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 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.

1.12 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.

1.13 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 Accounting policies

(Continued)

1.14 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

	2022	2021
	£	£
Donations and gifts	285,008	263,333
Legacies receivable	33,392	147,155
Grants receivable	10,000	10,000
	<u>328,400</u>	<u>420,488</u>
Donations and gifts		
Church Appeals	25,691	3,613
Donations, group etc	80,829	92,327
Gift aid	42,594	37,267
Trust funds	2,710	2,030
Donations - 'Awareness'	133,184	128,096
	<u>285,008</u>	<u>263,333</u>
Legacies receivable		
Other legacies	33,392	147,155
	<u>33,392</u>	<u>147,155</u>
The trustees have decided that the names of individual donors will not be made public unless a specific request for publication is received.		
Grants receivable for core activities		
SCIAF	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

4 Investments

	2022	2021
	£	£
Interest receivable	1,843	3,516
	<u>1,843</u>	<u>3,516</u>



5 Raising funds

	2022 £	2021 £
<u>Costs of generating donations and legacies</u>		
Printing costs	26,876	26,241
Other fundraising costs	989	79
Support costs	58,988	51,770
	<u>86,853</u>	<u>78,090</u>

6 Charitable activities

Funding transport for missionary activities

	2022 £	2021 £
Grant funding of activities (see note 7)	149,108	174,478
Share of support costs (see note 8)	26,971	23,864
Share of governance costs (see note 8)	11,927	9,481
	<u>188,006</u>	<u>207,823</u>

7 Grants payable

Funding transport for missionary activities

	2022 £	2021 £
Grants to institutions	<u>149,108</u>	<u>174,478</u>

Funding transport for missionary activities

Details of all grants made to institutions can be found on our website;

<https://www.survive-miva.org/wp-content/uploads/2023/01/Vehicle-Grants-Report-2021-22-low-res.pdf>



8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	64,735	4,888	69,623	56,656	60,935
Depreciation and amortisation	588	-	588	23	23
Premises and other	20,636	212	20,848	18,955	19,145
Independent examination	-	1,272	1,272	-	1,210
Accountancy	-	4,269	4,269	-	3,188
Trustees and AGM expenses	-	623	623	-	-
Bank charges	-	663	663	-	614
	<u>85,959</u>	<u>11,927</u>	<u>97,886</u>	<u>75,634</u>	<u>85,115</u>
Analysed between					
Fundraising	58,988	-	58,988	51,770	51,770
Charitable activities	26,971	11,927	38,898	23,864	33,345
	<u>85,959</u>	<u>11,927</u>	<u>97,886</u>	<u>75,634</u>	<u>85,115</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 £7,920 (2021: £8,000).

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 or prior year. During the year 4 trustees were reimbursed expenses totalling £335 (2021: none).



10 Employees

Number of employees

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

	2022 Number	2021 Number
Administration staff	4	3
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	66,028	57,221
Social security costs	1,051	1,252
Other pension costs	2,756	2,652
	<u> </u>	<u> </u>
	69,835	61,125
	<u> </u>	<u> </u>

There were no employees whose emoluments were £55,000 or more (2021: Nil).

11 Intangible fixed assets

	Software £
Cost	
At 1 January 2022	-
Additions	18,000
	<u> </u>
At 31 December 2022	18,000
	<u> </u>
Amortisation and impairment	
At 1 January 2022	-
Amortisation charged for the year	500
	<u> </u>
At 31 December 2022	500
	<u> </u>
Carrying amount	
At 31 December 2022	17,500
	<u> </u>
At 31 December 2021	-
	<u> </u>



12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2022	35,180
Disposals	(34,880)
	<hr/>
At 31 December 2022	300
	<hr/>
Depreciation	
At 1 January 2022	35,092
Depreciation charged in the year	88
Eliminated in respect of disposals	(34,880)
	<hr/>
At 31 December 2022	300
	<hr/>
Carrying amount	
At 31 December 2022	-
	<hr/> <hr/>
At 31 December 2021	88
	<hr/> <hr/>



13 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	878,736	839,531
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at cost	7,572	6,339
	<u> </u>	<u> </u>
14 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	13,250	10,000
	<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	72	354
Accruals and deferred income	7,500	5,985
	<u> </u>	<u> </u>
	<u>7,572</u>	<u>6,339</u>

16 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 £4,960 (2021: £4,773).



17 Designated funds

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

	Balance at 1 January 2021	Movement in funds		Balance at 1 January 2022	Movement in funds		31
		Income	Expenditure		Income	Expenditure	
	£	£	£	£	£	£	
Contingency funds	40,000	-	-	40,000	-	-	
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	

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

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £
Aggregate remuneration	<u>54,050</u>

Other than disclosed in note 9, there were no related party transactions in the year (2021: none)

THE YEAR 2022 AT A GLANCE

VEHICLES FUNDED DURING THE YEAR 2021-2022:

During 2022, a total of two hundred and ninety-one modes of transport were provided thanks to donations received, despite the much reduced income from parish appeals.

This total was comprised of the following mix:

5 Ambulance/community health outreach vehicles

12 motorbikes

15 mopeds

259 bicycles

Distribution by country:

A total of 21 grants were made to Diocesan accounts overseas, for in-country purchase of the above vehicles in a total of five countries:

Health/outreach vehicles: 4 to India, 1 to Uganda

Motorbike grants: 3 to India, 1 to Tanzania, 2 to Uganda, 1 to Madagascar, and 5 to Ghana

Scooters/mopeds: 15 to India

Bicycles: 60 to Uganda, and 199 to Tanzania

Total funds transferred amounted to some £147,150, slightly under the £150,000 budget for grants in 2022.

Audited figures are, of course, published in our annual accounts, copies of which are available on request.



Pope John Paul II Health Centre, Jumasi, Ghana



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MISSIONARY VEHICLE ASSOCIA-

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