

SURVIVE-MIVA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

SURVIVE-MIVA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Robbins Rev J Carney Rev Deacon J Traynor Mr R Gouldbourne Mrs W Dunnett Mrs C Hartley Sr S King-Turner	(Appointed 4 June 2015) (Appointed 28 January 2016)
Charity number	268745	
Principal address	5 Park Vale Road Aintree Liverpool L9 2DG	
Auditors	BWMacfarlane Castle Chambers 43 Castle Street Liverpool L2 9SH	
Bankers	The Cooperative Bank P O Box 250 Delf House Southway Skelmersdale WN8 6WT	
Solicitors	Weightmans 100 Old Hall Street Liverpool L3 9QJ	

SURVIVE-MIVA

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SURVIVE-MIVA

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

The trustees present their report and accounts for the year ended 31 December 2015.

This report provides information about the activities and work of SURVIVE-MIVA (the charity) during the last 12 months, as well as providing more general information about the charity and its structure and workings.

The contents of this report are:

- What we do
- How we do it
- Financial comments
- Reserves policy
- Governance
- Risk management
- Outlook for 2016
- Legal Requirements

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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 2015)"

What we do

SURVIVE-MIVA was established in 1974 to provide essential transport for missionaries. At that time, in response to specific need, rough terrain vehicles were purchased in this country, adapted in England to equip them as ambulances and they were then driven or otherwise transported to those places in the world in which they were required. The charity's processes have changed but our work has not. The principal object of the charity is the provision of sufficient funds to allow the purchase locally of a vehicle or other appropriate transportation that will assist a specific missionary activity. These funds are made available in response to individual and carefully vetted requests for a specific vehicle that can be purchased in the locality of the missionary activity, wherever in the world that might be.

The main sources of income for the charity are voluntary giving in response to appeals made in Catholic churches and donations from readers of our twice yearly magazine, *Awareness*. Legacies and grants are also a substantial source of income.

During 2015, the charity has continued its work of responding to requests for grants for the purchase of means of transportation for those involved in missionary activity.

Our constitution defines missionary activity as: pastoral and development work, healthcare and educational projects, the relief of poverty and the advancement of religion. All of these activities fulfil the principal purpose of charitable activity; namely, benefit to the public. Those in receipt of grants from SURVIVE-MIVA will have demonstrated to us that the requested transportation will assist in their work.

In the course of the year, SURVIVE-MIVA funded the purchase of 82 modes of transportation, of which 30 were bicycles. The remainder were: 15 ambulance/community health outreach vehicles and 37 motorised two-wheel vehicles. The continental distribution of these modes of transportation was as follows: 34 in Asia, 47 (including all the bicycles) to Africa and one to South America. A booklet giving details of all grants made during the year is available from the SURVIVE-MIVA office or it can be viewed on our website: www.survive-miva.org. Some examples of the requests sent to us, vehicles purchased and the work done by the recipients now follows.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Example 1: We provided £20,000 to cover the cost of the purchase of a Toyota Hilux for the use of the St Lucia Kanamba Health Centre, Bukonzo, situated in the territory of the Archdiocese of Mbarara in Uganda. The health centre began as a small dispensary in 1989 and, thanks to the efforts of the local community and the intervention of the Little Sisters of Mary Immaculate, became a recognised grade 2 Health Centre in 2003. The Sisters have been very successful in building up the scope of the Centre's work, and operate both an in- and out-patient service, including maternal and child health, especially advice about the prevention of mother-to-child transmission of HIV and minor surgical interventions for day patients.

Explaining their request for the vehicle, Sr Catherine Nibyobyonka told us how they were limited in the level of care they could offer:

We have to make frequent referrals to larger units up to 50 miles away for the more complicated cases, which is a major challenge given the state of the roads here and the lack of any form of public transport in the community generally. In addition, we are overstretched due to the numbers of refugees reaching us from the neighbouring Democratic Republic of Congo, who are more likely to succumb to ill health and yet are less likely to access or afford treatment. For this reason, our efforts towards preventive healthcare with particular emphasis on sanitation, hygiene, immunisation and maternal health have been frustrated due to the lack of transport.

Example 2: The sum of £1,200 was sent to the Sisters of St Antony's Convent, Thiruvannmiyur, in the Diocese of Chingleput, Tamil Nadu, in Southern India for the purchase of two 'Scooty Pep' motor scooters. The Seva Missionary Sisters of Mary is an indigenous Indian-founded Congregation; 'Seva' meaning 'help' or 'service' in Hindi and encompassing the wider general meaning of 'work that is offered to God'.

The Sisters have been working in Thiruvannmiyur since 1982, and have seen many changes over the years. The Superior, Sr Jessie Puthenveetil, told us

We have been visiting the Catholic families here from the outset, and there are some 500 in all but they are scattered over the wide parish area. We have the only Catholic School here, which caters to 1,500 students, only 200 of whom are Catholics, so our home visits are vital in consolidating the Faith amongst them. The local church attracts a lot of people from in and around Chennai (Madras) because the villages here are becoming more like city slums as the coolie (daily-paid) workers migrate here.

The five Sisters based at the convent manage to visit three 'Anbiyams' or basic Christian Communities in the immediate villages on foot, but will share the mopeds to widen their work of sick visits and the distribution of Communion, as well as family guidance and counselling to a planned new total of thirteen Anbiyams in all.

Example 3: Again, in Tamil Nadu, India, we provided some £8,000 for the purchase of a Mahindra Bolero 4x4 for Annai Velankanni Dispensary, Nandambakkam. Explaining her request for assistance, Sister Desam Theresa first contacted us in 2014 and gave us this description of the work done by the Sisters and the challenges they face:

...Four sisters are working providing the health services to the people of the neighbouring villages. The other three sisters are dedicated to take care of the children in the Day Care Center and the work in the parish undertaken by the sisters especially on Sundays is greatly appreciated by the surrounding community. Sisters collaborate in the liturgical celebration and teaching catechism and preparing the children for the sacraments. People approach the sisters for counselling and to share their problems and request the prayers.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

...We, the Bethlemite sisters, started Annai Velankanni Dispensary [...] mainly to provide maximum health care to the rural poor and underprivileged in this locality. Our dispensary was a great boon to the poor and the downtrodden, as they have access to curative purposes in their vicinity. We collect a very low fee from the people and most of them we provide medical services free of cost as most of them work as coolies and have meagre income which is not sufficient to meet their basic needs. Since the rise of many industries in Sriperumpudur and Kandrathur blocks, many people from Southern part of Tamil Nadu and thousands of people from Bihar, Orissa, Andhra Pradesh work in these industries as unskilled labour. Since the rent in the towns is very high, many of them settle in the interior villages, so that their income is sufficient to meet their basic needs. Health awareness among the people is very low especially from Bihar and Orissa and they are totally ignorant of diseases. [...]

Children and women in these rural villages suffer from all types of diseases caused by malnutrition and ignorance [...] Environmental cleanliness and hygienic practices are still unknown to them. They are unable to offer a nutritive diet due to poor income in the family. [...] They do not even get good medical treatment and assistance to deliver a child and only the untrained local women conduct deliveries without sterilized instruments and this has led to a number of mortalities.

Under the above circumstances, it has become necessary to bring about healthy and meaningful life and to improve women's image in the society. Therefore, a project of Community Health awareness Programme is planned for the development of the above-proposed villages. As the Bethlemite sisters have already been working in this area, this intensive health program would make a very good positive impact. Now the sisters are able to cover only five villages. There are 20 more villages where people need our service and help. Since we do not have a vehicle of our own, we are not able to reach them regularly as the public transport is very limited. Hiring a vehicle is also very costly all the time. Hence if we are provided with a vehicle, we would be able to reach villages regularly and can provide outreach and health education and minor treatments for their ailments.

Example 4: With £39,400, we also enabled the purchase of a Toyota Hilux for the Catholic Health Department, Diocese of Mutare, Manicaland, Zimbabwe. We published details of this request for funding in Issue 59 of our magazine, *Awareness*. The Sisters requested funds for the vehicle because of the urgent need for them to get out and about in each of the thirty-three parishes and ten small health centres the Church runs there. Located in the middle of the eastern province of Manicaland, bordering Mozambique, the Diocese has a population of almost two million. We were told:

The furthest parish is over 150 miles away, and the vehicle fulfils more than one function, combining the delivering of drugs to the rural health centres, along with general medical supplies like syringes and bandages, and is also used for ferrying emergency cases for life-saving treatment.

The project aims at providing preventive, curative and rehabilitative health care services as close as possible to where the community lives, and having transport of our own makes health care services widely accessible on a routine basis to the communities furthest from the catholic mission institutions. In turn, this reduces the distance and journey that sick people undertake to find help.

This service will simultaneously address the health care needs of children under 5 years of age, and expectant mothers, and will ultimately reduce maternal and child mortality.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Example 5: We also provided £20,000 for the purchase of a Hilux double cabin 4-wheel-drive vehicle for St Kizito Mulongo Health Centre, Kasana-Luweero Diocese in Uganda. Sr Rose Namagabo of the Bannabikira Sisters, an indigenous Congregation also known as the Daughters of Mary Mother, wrote to us from Mulongo, in central Uganda, to explain their rural situation and transport needs, saying:

Sadly we only have one small commuter taxi which we hire but can only reach ten of the nineteen villages in our catchment area of 190,000 people. Otherwise, we carry our equipment on bicycles and walk, but that is not practical given that some villages are 86 km (53 miles) away. Even if we organise specific days we are greatly disappointed by the taxi driver who is very expensive and sometimes doesn't turn up. When he does, he doesn't wait for us to finish our work and this makes us fail to deliver our best.

After purchasing the vehicle, Sister Rose sent us this update:

I extend together with the community our heartfelt thanks to you beyond belief for enabling St Kizito Mulongo to acquire a proper means of transport and we strongly appreciate with loyal gratitude the decision of [...] your Association.

With our sincere excitement, we would gladly want to inform you that despite this early acquisition on Tuesday last week, many changes are being unveiled day-by-day. For instance, on Thursday we reached out to our dispensary and the journey only took less than fifty minutes than before where we could take almost a full day mobilizing transport and we needed to spend a night so that we are able to work on patients the following morning and then travel back late with a lot of difficulty since at most times the hired transport driver would not want to wait for us and if he did he would charge expensively.

While at the dispensary that is 86 Kms away from our health centre, we were notified about one sick [named person], a 36-year-old lady from Nakasongola who was stuck at her home ill for over seven days and couldn't reach the health centre for treatment considering the fact that many patients have been walking hundreds of kilometres while others would even die before reaching the health centre or the dispensary.

[This lady] was found at her home [...] when she was helpless and villagers could day-by-day watch her slowly dying, we rushed her to the health centre since we needed diagnosis and we found that both of her lungs had collapsed due to cancer and she needed immediate referral to the main hospital that is over 195 kms away from our main health centre. We happily inform you that we transported her with our oxygen cylinder and she got stabilized at the major referral hospital, the journey only took over two hours.

Without a proper means of transport such instances were very difficult and next to impossible because there was no way we could handle such emergencies without a proper means of transport in moving conveniently and efficiently. It is incredibly true that because of SURVIVE-MIVA, people of our community for the first time are picked from the houses to go for treatment which had never happened before.

We thank the Almighty God for solving the transport problem through you our donors and we are sure that the quality of our service delivery is going to improve steadily beyond measure in the next few months with the advent of the vehicle ambulance from Survive-Miva.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

How we do it

Any missionary from anywhere in the 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 the charity has supplied funds for the purchase of ambulances, boats, bicycles, cars, mules, autorickshaws and motorbikes. The applicants have to explain the general nature of the missionary 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 provided indicating the cost of the vehicle 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 applicant must provide a number of personal details so that these 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 projects that can be enabled by the provision of suitable transportation. All applications are examined by the Director before being submitted to a team of trustees and others, including former missionaries, for final approval of the proposed grant.

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 are successful both in increasing the circulation of *Awareness* every year and in ensuring that as much as possible of our income is given under Gift Aid, thus allowing us to claim a significant tax rebate each year. However, decreasing Mass attendance is having an impact on the income that we can realistically expect from this source.

Much of the fundraising work of the charity is conducted by volunteers. 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. Anyone coming forward is vetted and trained. 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. Most are retired from full-time employment and freely give of their time in making these appeals over several weekends during the course of a year. Our charity could not function in its current form without them.

The volunteers often combine these appeals with other personal activities, such as short breaks or visiting family. Therefore, any attempt to place a monetary value on the gift of their time and talents to the charity would be an impossible task.

The trustees of the charity also give of their time at no cost to the charity. Trustees incurring costs as a result of that role can claim necessary expenses. Our office in Aintree also, from time to time, makes use of the assistance of volunteers. Again, attempting to place a monetary value on this gift to the work of the charity would be a fruitless exercise and the trustees have determined that they could not justify the cost of attempting to do so.

The charity's trustees oversee the general work of the charity and are responsible in law for its actions. It is the charity's employees who have responsibility for its day-to-day activities. We have two full-time and two part-time employees, who between them take on the tasks of ensuring that our fundraising activities are running smoothly, the transport recipients are both authentic and genuinely in need of the funds we provide, that our charity complies both with the law and with good practice and, of course, all the routine administrative matters that have to be undertaken in an organisation of our size. We have a good 'team', who bring to their task professionalism, dedication and commitment. The trustees wish to express their thanks for all the work that is done in the name of the charity by our employees and volunteers.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

This review is an opportunity also to thank the trustees of the charity for their efforts and the time they dedicate voluntarily to the charity's activities. Since the end of 2015, Father Norman Johnston has retired as one of our Patron-nominated trustees and Sister Sarah King-Turner DC has kindly offered to replace him and has been confirmed in post by the Archbishop. Father Joseph Carney, Deacon John Traynor and I continue in the post of Patron-nominated trustees. Three trustees are also elected by the members of the charity from amongst their own number. The majority of our members are the speakers who make appeals at parish Masses at weekends. Ron Gouldbourne, Wendy Dunnett and Colum MacCourt were members of the board of trustees at the beginning of 2015. Colum was due to retire at the AGM but felt the need to resign earlier in the year for health reasons. The trustee vacancy as a result of his resignation was filled at the AGM by Carol Hartley. We are grateful to her for her willingness to stand and to contribute in that way. Particular thanks for all that they have given are offered to Father Norman and to Colum and we wish them well for the future.

Through the work of our speakers over the years, we have been able to build up a database of names and addresses of donors to whom we send out *Awareness*. The speakers, of whom there were 58 at the end of December 2015, commit themselves, occasionally months in advance, to giving appeals in parishes throughout Britain and sometimes at considerable inconvenience to themselves. During the year they made 249 (2014: 249) appeals. In addition to these, we received donations from 45 (2014: 63) other parishes, in some of which the parish priest spoke on our behalf or donations were made or collections taken up without an appeal. The trustees thank the speakers for their valuable work during the year and the many parish priests who, in one way or another, accommodated our fundraising endeavours.

Our projects' allocation committee has the difficult task of deciding which of the applications for assistance with transportation are to be funded. Some of the members of this committee have spent at least some time in missionary activity abroad. During the year, Fathers Norman Johnston and Joseph Carney were the two trustees on the committee and they were assisted by Sr. Liz Hartigan RNDM and Sr. Cecily McCusker FMSJ. We thank them for their willingness to give of their time and skill in this important task. Sr. Sarah King-Turner DC has now replaced Father Norman Johnston on this committee.

Finally, SURVIVE-MIVA is grateful to the Bishops of England, Wales and Scotland for their continued support and to the many individual parish priests who, during the year, have allowed our speakers to make appeals in their churches or made an appeal on our behalf.

Financial review

Our total income for the year ended 31 December 2015 was £608,084, which is substantially more than the £454,885 received in 2014. A review of Note 3 to the financial statements will show the principal reasons for the increase. Most notable amongst them was a substantial increase in legacies received or receivable during 2015 compared to those in the prior year. There was a marked decrease in income from church appeals, although this was more than offset by increases in other elements of 'Donations and Gifts'. It is pleasing to see that donations arising directly from distribution of *Awareness*, as far as these can be measured, have increased during the year, particularly after a reported drop in 2014. Distribution of *Awareness*, alongside our appeals, are the principal means by which we make known the work and success of our charity. The costs associated with these fundraising activities are a significant but necessary expense of the charity. Our financial statements allow some expression of the financial benefits that arise from such expense. However the principal benefits cannot be measured and arise in part from fulfilment of the charity's objects and in the places in which transport is provided.

The increase in our income during the year was not matched by an increase in transport funding. Indeed, such funding in 2015 fell by nearly £70,000 when compared against 2014. As explained earlier in this report, we respond to individual requests for funds necessary to purchase specific modes of transportation. The number, timing and value of individual requests for assistance are matters that are very largely outside our control. Total expenditure was nearly £78,000 less than in 2014, which included some unusual and much needed premises costs.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

As a general rule, the charity does not maintain large bank balances but tries to distribute incoming resources as quickly as reasonably possible in the form of grants to appropriate recipients. In the last two or three years, these balances have built up from a historically low level. The balance sheet is simply a snap-shot view of the financial state of the charity at the end of a particular day: 31 December. As at the balance sheet date, we had unexpended cash balances of £393,253 (2014: £303,581). Since that date, we have approved for payment grants to the value of £117,100 and this money has already or will be distributed in the very near future. It is worth recording that the unexpended cash balance at the end of 2015 represented about ten months of the total expenditure of 2015.

Because there is a variation in the amount spent on vehicles from year to year, the only meaningful way of measuring the proportion of incoming resources expended on projects is to compare total expenditure (£465,777) less vehicle grants (£307,625) against total income (£608,084). These figures enable us to conclude that 74.0 pence (2014 – 69.1 pence) of every incoming pound in the year was allocated to grants for the direct purchase of vehicles. There are some significant costs incurred by the charity in our dealings with grant recipients and processing their applications. If the costs associated with actually making these grants are included, the charity spent 82.1 pence (2014 – 71.0 pence) of every pound received on direct charitable activities. The improvement in these figures compared to the prior year is attributable to the increase in income during the year. These figures effectively measure the proportion of income received that is spent on administrative and fundraising costs and attributes the balance to funds available for the purchase of transportation in fulfilment of the charity's objects. Such funds may be spent in the current year or in the following year, as is recognised by the cash balances held at the end of the year.

The financial management of SURVIVE-MIVA is a relatively simple matter. We hold few fixed assets, estimated in value at £350 (2014: £437) at the year end. We use rented premises. We do not hold any investments apart from bank deposits, since we do not consider it necessary or appropriate to build up the charity's reserves beyond those mentioned below. Where possible, we place money into interest bearing bank accounts, even if these are currently earning very little. We aim to use donations in fulfilment of the charity's objects as soon as is reasonably possible, but not before we have made all appropriate checks to establish the authenticity of applications.

Reserves

Our most valuable assets are 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. These financial statements cannot adequately reflect the value of these assets.

The charity has few non-cash, financially-measurable assets. Our system of operating is such that donations made to the charity are expended to fund the charity's activities as soon as reasonably possible. Given that we are substantially dependent on the generous giving of donors at Mass and that appeals are booked some months in advance, we are able to predict to some extent a consistent flow of income. Nevertheless, 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 currently of the order of £35,000. 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.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Governance

The trustees who served during the year were:

Mr P Robbins	
Rev J Carney	
Rev N Johnston	(Resigned 28 January 2016)
Rev Deacon J Traynor	
Mr R Gouldbourne	
Mrs W Dunnett	
Mr C MacCourt	(Resigned 5 February 2015)
Mrs C Hartley	(Appointed 4 June 2015)
Sr S King-Turner	(Appointed 28 January 2016)

As explained above, there are four trustees appointed by the Catholic Archbishop of Liverpool. These trustees are chosen because of their particular mix of skills and experience. The members elect three others from amongst their own. 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 has its roots in the Catholic Archdiocese of Liverpool and the Archbishop is the charity's patron. Most of the income is generated from appeals given to those Catholics who attend Mass and who make a voluntary donation. Most of the applications for grants for vehicles, although not all, are from Catholic missionaries, either from Religious Orders making requests for transportation for specific ministries or from priests whose parishes are in remote and economically poor areas and who have such large parishes that they cannot meet the needs of their people without some assistance with transportation. We do not receive many applications for assistance from non-Catholics. However, when we do, they are subjected to the same tests and criteria as every other application. Many of the missionaries who receive our grants target specific needs in a community, without any distinction of race, denomination or religion.

As is evident by the grants they make to us, although entirely independent organisations, the charity works closely with other Catholic aid charities such as CAFOD and SCIAF. Indeed, with CAFOD being a much larger organisation than SURVIVE-MIVA, we have in the past requested and gratefully received assistance from that charity in the form of advice and guidance concerning specific matters that would require skills that our small organisation would struggle to afford.

The charity does not have a formal induction programme for new trustees. We are a very small charity embracing simple methods of working. Our patron chooses trustees who have experience of missionary work or 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 are provided with a package of useful information, including the Charity Commission's publication that sets out the duties of trustees

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 has an assistant and they are 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 or issues that have arisen. The trustees meet together as a body four times a year to make those decisions that are appropriate to their status as trustees and to receive and discuss reports from the director and his assistant. As mentioned already, decisions about funding individual applications are made by a sub-committee that meets on average twice a year.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

The charity is governed by a constitution that is revised from time to time. The current constitution has been in effect since 2011, having been amended at that time to allow members to serve as elected trustees for longer than the previous maximum duration of six years.

Risk Management

The trustees have given careful consideration to 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 auditors 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

The general level of charitable giving, particularly to a charity such as ours that does not respond to emergency situations, depends to some extent on people feeling that they have wealth above their own needs. In recent years, we have experienced some uncertainty in the level of donations from our base sources of church appeals and donations arising from the publication of *Awareness*. There is a general trend of lower church attendance that is likely to have an impact on the level of giving from that source. On the other hand, we have received some very useful sums by way of legacies in recent years. Furthermore, since the end of 2015, we have received a substantial donation of £120,000 from a trust fund that is winding up its activities. The work that we do is being seen and recognised as worthwhile.

The trustees have every confidence that 2016 will be another successful year for the charity.

Legal Requirements

The accounts have been prepared in accordance with the accounting policies set out in Note 1 in the accounts 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 2015).

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 is useful 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.

SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Figure 1. Pie-chart showing SURVIVE-MIVA's incoming resources in 2015.

Total income = £608,084

Other income (from the sale of Christmas cards (£412) plus bank interest (£1,989)) is not shown on the pie-chart because it was only 0.4% of total income.

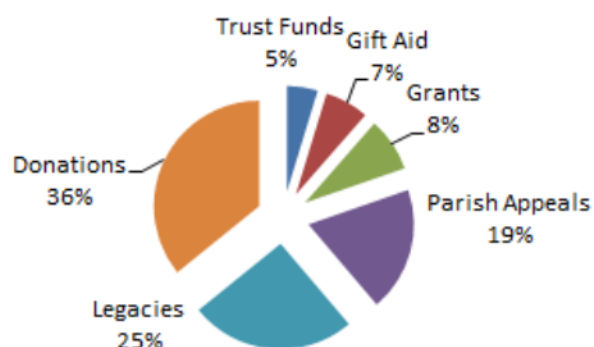
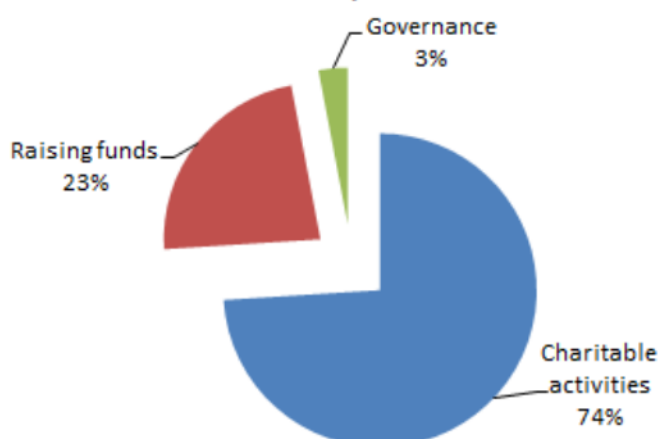


Figure 2. Pie-chart showing where SURVIVE-MIVA's resources were expended in 2015

Total resources expended = £465,777



SURVIVE-MIVA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

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

.....
Mr P Robbins

Trustee

Dated:

.....
Mrs W Dunnett

Trustee

SURVIVE-MIVA

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2015

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 accounts may differ from legislation in other jurisdictions.

SURVIVE-MIVA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SURVIVE-MIVA

We have audited the financial statements of SURVIVE-MIVA for the year ended 31 December 2015 set out on pages 15 to 30. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out on page 12, the trustees are responsible for the preparation of the accounts which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of the Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2015 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

SURVIVE-MIVA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SURVIVE-MIVA

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the accounts; or
- sufficient accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Other matter

Your attention is drawn to the fact that the charity has prepared accounts 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) 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.

This has been done in order for the accounts 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.

BWMacfarlane

.....

**Chartered Accountants
Statutory Auditor**

Castle Chambers
43 Castle Street
Liverpool
L2 9SH

BWMacfarlane is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

SURVIVE-MIVA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<u>Income from:</u>					
Donations and legacies	3	556,583	49,100	605,683	450,605
Other trading activities	4	412	-	412	1,314
Investments	5	1,989	-	1,989	2,966
Total income		558,984	49,100	608,084	454,885
<u>Expenditure on:</u>					
<u>Raising funds</u>					
Costs of generating donations and legacies	6	108,728	-	108,728	117,123
<u>Charitable activities</u>					
Funding transport for missionary activities	7	307,718	49,331	357,049	426,652
Total expenditure		416,446	49,331	465,777	543,775
Net income/(expenditure) for the year		142,538	(231)	142,307	(88,890)
Transfers between funds	19	(231)	231	-	-
Net movement in funds		142,307	-	142,307	(88,890)
Fund balances at 1 January 2015		340,278	-	340,278	429,168
Fund balances at 31 December 2015		482,585	-	482,585	340,278

SURVIVE-MIVA

BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	12		350		437
Current assets					
Debtors	14	97,101		43,813	
Cash at bank and in hand		393,253		303,581	
		<u>490,354</u>		<u>347,394</u>	
Liabilities					
Creditors: amounts falling due within one year	15	8,119		7,553	
		<u>8,119</u>		<u>7,553</u>	
Net current assets			482,235		339,841
Total net assets			<u>482,585</u>		<u>340,278</u>
The funds of the charity:					
Designated funds	16	35,000		35,000	
General unrestricted funds		447,585		305,278	
		<u>447,585</u>		<u>305,278</u>	
Total unrestricted funds			482,585		340,278
Total charity funds			<u>482,585</u>		<u>340,278</u>

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:

.....
Mr P Robbins
Trustee

.....
Mrs W Dunnett
Trustee

SURVIVE-MIVA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		87,683		(86,389)
Investing activities					
Interest received		1,989		2,966	
Net cash generated from investing activities			1,989		2,966
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			89,672		(83,423)
Cash and cash equivalents at beginning of year			303,581		387,004
Cash and cash equivalents at end of year			393,253		303,581

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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 registered office address can be found on the Legal and Administration Information page.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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.

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.

These accounts for the year ended 31 December 2015 are the first accounts of SURVIVE-MIVA prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 20.

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 unless the funds have been designated for other purposes.

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 accounts.

1.4 Incoming resources

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.

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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 Resources expended

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 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 9.

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.

Tangible fixed assets are stated at cost less depreciation. 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).

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables 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.

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 company's contractual obligations expire or are discharged or cancelled.

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 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.

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2015**

1 Accounting policies

(Continued)

1.12 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 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.

1.13 Pension

The charity makes contributions into an occupational pension scheme and also an employee's 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 due.

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.

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2015	Total 2014
	£	£	£	£
Donations and gifts	352,668	49,100	401,768	370,902
Legacies receivable	153,915	-	153,915	29,703
Grants receivable	50,000	-	50,000	50,000
	<u>556,583</u>	<u>49,100</u>	<u>605,683</u>	<u>450,605</u>
For the year ended 31 December 2014	<u>450,605</u>	<u>-</u>		<u>450,605</u>
Donations and gifts				
Church Appeals	115,585	-	115,585	153,914
Donations, group etc	85,202	42,600	127,802	79,588
Gift aid	35,031	5,500	40,531	38,676
Trust funds	27,700	1,000	28,700	22,690
Donations - awareness	89,150	-	89,150	76,034
	<u>352,668</u>	<u>49,100</u>	<u>401,768</u>	<u>370,902</u>
Legacies receivable				
Legacy one	56,000	-	56,000	-
Legacy two	41,437	-	41,437	-
Legacy three	20,000	-	20,000	-
Legacy four	27,500	-	27,500	-
Other legacies of less than £10,000 each	8,978	-	8,978	29,703
	<u>153,915</u>	<u>-</u>	<u>153,915</u>	<u>29,703</u>

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

Grants receivable for core activities

CAFOD	35,000	-	35,000	35,000
SCIAF	15,000	-	15,000	15,000
	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

4 Other trading activities

	Unrestricted funds 2015 £	Total 2014 £
Christmas card sales	412	1,314
For the year ended 31 December 2014	1,314	1,314

5 Investments

	2015 £	2014 £
Interest receivable	1,989	2,966

6 Raising funds

	Unrestricted funds 2015 £	Total 2014 £
<u>Costs of generating donations and legacies</u>		
Printing costs	24,354	27,150
Other fundraising costs	4,525	5,213
Support costs	79,849	84,760
Costs of generating donations and legacies	108,728	117,123
	108,728	117,123
For the year ended 31 December 2014		
Costs of generating donations and legacies	117,123	117,123

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

7 Charitable activities

	Funding transport for missionary activities	Total	Total
	£	2015 £	2014 £
Grant funding of activities (see note 8)	307,625	307,625	374,828
Share of support costs (see note 9)	34,832	34,832	37,077
Share of governance costs (see note 9)	14,592	14,592	14,747
	<u>357,049</u>	<u>357,049</u>	<u>426,652</u>
Analysis by fund			
Unrestricted funds	307,718	307,718	
Restricted funds	49,331	49,331	
	<u>357,049</u>	<u>357,049</u>	
For the year ended 31 December 2014			
Unrestricted funds	426,652		426,652
	<u>426,652</u>		<u>426,652</u>

8 Grants payable

	Funding transport for missionary activities	Total	Total
	£	2015 £	2014 £
Grants to institutions:			
Other	307,625	307,625	374,828
	<u>307,625</u>	<u>307,625</u>	<u>374,828</u>

Funding transport for missionary activities

Details of all grants made to institutions can be found in the 'Vehicles funded in 2015' document available on our website www.survive-miva.org

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

9 Support costs

	Support costs £	Governance costs £	2015 £	2014 £	Basis of allocation
Staff costs	95,296	7,173	102,469	100,212	staff time
Depreciation	86	1	87	442	see details below
Premises and other	19,299	195	19,494	28,487	see details below
Audit fees	-	3,900	3,900	3,850	Governance
Accountancy	-	2,659	2,659	2,123	Governance
Trustees expenses	-	664	664	1,470	Governance
	<u>114,681</u>	<u>14,592</u>	<u>129,273</u>	<u>136,584</u>	
Analysed between					
Fundraising	79,849	-	79,849	84,760	
Charitable activities	34,832	14,592	49,424	51,824	
	<u>114,681</u>	<u>14,592</u>	<u>129,273</u>	<u>136,584</u>	

Staff costs were allocated between the costs of generated 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 £7,600 (2014, £7,480).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2015 £	2014 £
Fees payable to the company's auditor for the audit of the charity's annual accounts	3,900	3,850
	<u> </u>	<u> </u>
All other non-audit services	2,659	2,123
	<u> </u>	<u> </u>

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

11 Staff costs and related party transactions

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

	2015 Number	2014 Number
Administration staff	4	4

Their aggregate remuneration comprised:

	2015 £	2014 £
Wages and salaries	91,115	89,042
Social security costs	6,663	6,567
Pension costs	4,691	4,603
	102,469	100,212

There were no employees whose emoluments were £60,000 or more (2014: Nil). Pension costs are allocated in proportion to staff time and are wholly charged to unrestricted funds.

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £664 travelling expenses (2014: 4 were reimbursed £847).

2 of the trustees were also reimbursed £625 travel expenses for volunteering as speakers on behalf of SURVIVE-MIVA (2014: 2 were reimbursed £403).

The key management personnel of the charity, comprise the trustees, the Director and Assistant Director. The total employee benefits of the key management personnel were £82,881 (2014: £82,028).

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

12 Tangible fixed assets

Fixtures, fittings & equipment
£

Cost

At 1 January 2015 35,295

At 31 December 2015 35,295

Depreciation and impairment

At 1 January 2015 34,858

Depreciation charged in the year 87

At 31 December 2015 34,945

Carrying amount

At 31 December 2015 350

At 31 December 2014 437

13 Financial instruments

2015
£

2014
£

Carrying amount of financial assets

Measured at undiscounted value 490,354 347,394

Carrying amount of financial liabilities

Measured at undiscounted value 8,119 7,553

14 Debtors

2015
£

2014
£

Amounts falling due within one year:

Other debtors 97,101 43,813

Other debtors include a legacy of £27,500, which was received in January 2016.

15 Creditors: amounts falling due within one year

2015
£

2014
£

Other creditors 67 -

Accruals and deferred income 8,052 7,553

8,119 7,553

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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:

	Balance at 1 January 2015 £	Movement in funds		Balance at 31 December 2015 £
		Incoming resources £	Resources expended £	
Contingency funds	35,000	-	-	35,000
	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</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 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fund balances at 31 December 2015 are represented by:		
Tangible fixed assets	350	350
Current assets/(liabilities)	447,235	482,235
	<u>447,585</u>	<u>482,585</u>

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 January 2015	Incoming resources	Resources expended	Transfers
	£	£	£	£
Donation	-	27,500	(25,783)	(1,717)
Denise Coates Foundation	-	21,600	(23,548)	1,948
	-	49,100	(49,331)	231

A restricted donation has been received during the year of £22,000 plus the gift aid claimed of £5,500, which was to be used towards a grant payment to purchase a vehicle. The balance of the grant has been released to unrestricted funds with approval from the donors.

Denise Coates Foundation has provided a donation of £21,600 to be used as a grant to purchase a vehicle. The balance of the grant has been funded by unrestricted funds.

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

19 Cash generated from operations	2015 £	2014 £
Surplus/(deficit) for the year	142,307	(88,890)
Adjustments for:		
Investment income recognised in profit or loss	(1,989)	(2,966)
Depreciation and impairment of tangible fixed assets	87	442
Movements in working capital:		
(Increase)/decrease in debtors	(53,288)	27,324
Increase/(decrease) in creditors	566	(22,299)
Cash generated from/(absorbed by) operating activities	87,683	(86,389)

SURVIVE-MIVA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

20 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

	Notes	At 1 Jan 2014 £	At 31 Dec 2014 £
Fund balances as reported under previous UK GAAP		430,978	342,095
holiday pay	1	(1,810)	(1,817)
Fund balances reported under FRS 102		<u>429,168</u>	<u>340,278</u>

Reconciliation of net movement in funds

	Notes	2014 £
Net movement in funds as reported under previous UK GAAP		(88,883)
holiday pay	1	(7)
Net movement in funds reported under FRS 102		<u>(88,890)</u>

Notes to reconciliations on adoption of FRS 102

1. Holiday accrual

FRS 102 requires short term employee benefits to be charged to the fund account as the employee service is received. This has resulted in the charity recognising an initial liability at the date of transition for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability at 1 January 2014 was for £1,810 which increased to £1,817 at 31 December 2014.