

First Accountancy

Accountants & Small Business Advisers

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Registered Charity Number
1126908

Registered Company Number
6676445

NK & Beyond Mission International

Report and Accounts

31 August 2016

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Director
John Chapman
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Company Number 64404358

**NK & Beyond Missions International
Annual Report of the Trustees
For the year ended 31 August 2016**

This report is presented along with the financial statement of the charity for the year ended 31 August 2016. The financial statements have been subjected to external examination and hereby submitted in compliance to the charity commissions requirements. NK&Beyond Missions International is a charitable company limited by guarantee (Company Registration No. 6676445) and also registered with the Charity Commission under registration number 1126908.

Administrative Information

Trustees

M Quiazon
C Machin
S Jayasundera

Registered Office / Principal Office for the charity

2a Forster Street, Tunstall, Stoke on Trent
ST6 5AQ

Telephone: 0161 211 6271

Website: WWW.nkandbeyond.com

Bank

Natwest Bank, Burslem Stoke-on-Trent, ST6 3QA

Independent Examiner

John Chapman FCMA
52a High Street
Beighton
Sheffield
S20 1ED

Structure, Governance & Management

Trustees and organisational structure

The charity's governing document is in the form of a memorandum and articles of association formed on the 19th of August 2008. The charity is a charitable company limited by guarantee.

At present the charity is operated mainly by the trustees and some volunteers who provide free hours of service to accomplish the objects of the charity.

Trustees meetings are held quarterly whenever possible for regular monitoring of the progress of the charity and for tackling difficult issues, dealing with problems and decision making. Most decisions are achieved by majority vote. This year however, the trustees only managed to meet twice due to busy schedules but communication was regular and maintained electronically and by phone calls whenever necessary to discuss urgent matters.

The charity has a number of partner organisations overseas with whom it cooperates to achieve its objects. The information and details of the partner organisations are withheld for security purposes.

The charity raises funds only through voluntary donations from individual donors and churches. Management of income and expenditure is conducted according to statutory and charitable regulations.

Risk Management

All significant activities or projects are subjected to risk review and assessment. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks are those that may have an effect on the operations of the charity, including risks to our volunteers and key workers and achieving the charity's objectives and goals.

The trustees review these risks regularly and ensure that adequate systems and necessary procedures are in place to manage them. Risks are covered by insurance where appropriate.

Objectives and Activities

NK&Beyond Missions International is a Christian mission organisation established in 2008. It is constituted under a Memorandum and Articles of Association dated 10 August 2008. It is registered as a charitable company with the Charity Commission. The Memorandum and Articles of Association defines the charity's Objects as being:

"To advance the Christian religion for the benefit of the public throughout the world and in particular in places with limited or restricted public access through the holding of religious services and prayer meeting, lectures and classes, producing and/or distributing literature on Christianity to enlighten others about the Christian religion, and
"To relieve poverty and suffering throughout the world and particular in places with limited or restricted public access through the provision of medical assistance, feeding programmes, education including sanitation and health education, schooling and accommodation or otherwise, and, alone or cooperating with other charities and organisations, to provide assistance and support to victims of disaster, war, oppression or other misfortune (including those seeking or having obtained asylum or refugee status) in any part of the world and in particular in places with

Structure, Governance & Management

limited or restricted public access.

NK&Beyond Missions International is focusing its efforts on helping those people living in the most isolated places in the world. In terms of reaching what the charity calls "the most unreached", the trustees consider that the best methods of achieving its objects are through both partnership and pioneering activities.

The activities carried out by the charity in order to achieve its objects are:

Awareness Campaigns which include information on Human Rights, persecution of Christians and informing the public on related matters such as famine and giving the public opportunities to help.

Regular Prayer Meetings for North Korea and the Unreached Nations

Regular Short Term Mission Trips which include trips to help partner organisations involved in assisting the refugees, housing the orphans and conducting feeding programmes. This may also include trips to other nations such as Indonesia, Myanmar, Mongolia, China, Philippines, Sri Lanka, Nepal and Vietnam to provide short medical missions, feeding programmes to poor tribal children and Christian teachings and ministry to people who show willingness to accept the Christian belief.

Humanitarian Aid which is being carried out through our partnership programme, giving donations to partners involved in relieving famine and providing shelter and accommodation to orphans in the unreached nations.

Other programmes including distribution of Christian literature, bibles and tracts through partnership with other mission organisation, pioneering of mission school to train missionaries to go to the most unreached places to advance the Christian faith.

The charity delivers its charitable objectives in two ways:

Through partnership with other like minded organisations in the UK and overseas through pioneering and project / direct delivery using our own volunteers to carry out the objects of the charity.

Voluntary Help

The trustees are deeply grateful to a number of volunteers who are helping through carrying out fund-raising on our behalf, spreading the information to others who want to get involved with our work and the regular volunteers who offer help by giving their time and skills for free.

Awareness Campaign

The charity conducted campaigns through out this year which resulted in more and more people being aware of the human rights issues and the persecution of Christians. Through these campaigns, we are also increasing the public involvement, especially Christian churches in terms of prayer and giving towards relieving poverty in the unreached nations.

Short Term Missions

January - February 2015

We conducted a routine visit to safe houses in the border area and also

Structure, Governance & Management

encouraged our workers in the China- North Korea borders.

January - February 2016

The team visited Korea and the Philippines to bring encouragement and reassurance to our partners. The scavenger site in Southern Philippines was revisited and the team conducted feeding programmes and children's activities.

April - May 2016

The team went on a trip back to Sri Lanka, encouraging partners and bringing hope and challenges to churches to continue on working towards the most Unreached people in Sri Lanka. Members of the team also spoke at a Mission's Conference organised by the local leaders. After Sri Lanka, the team went to the Philippines again and had a regular visit giving updates to partners in the Luzon area.

Humanitarian Aid

Following a majority decision made by the trustees, we have sent significant donations to all our partner organisations this year as a regular gesture each year. Our partners in Indonesia, Philippines, Myanmar, Sri Lanka, Japan, Korea, and China- NK border each received donations to progress their work.

Christmas Delivery into North Korea 2015

Annual Back pack deliveries of Christmas gifts for North Korean refugees and needy North Koreans were conducted from late November to early December this year through our partner in the area.

Support to refugees is still going on. These are very difficult undertaking and our partner organisations benefit from our support to this initiative.

Others

This year, we have increased our contribution on Nepal as we recognise the growing need to assist ministry to orphans in the Kathmandu area. We are also looking to sponsor a livelihood project of starting a bakery in one of the provincial area where majority of our local partners live. The project is expected to benefit the local women, specifically the wives of the local leaders. This will encourage them to train younger women into the trade and will generate much needed source of livelihood in the area where unemployment is very high.

This year we were able to keep administrative cost to a minimum using the cost effective method of virtual office and utilised the online engagement more effectively to maximise resources and extend our reach.

Structure, Governance & Management

Factors Affecting Achievement

Due to the sensitivity of the political and social situation in isolated nations, the charity's work is not always easy and straight forward. We are always in great need to be careful and to make sure that our collaboration with other small organisations does not jeopardise the future potential to deliver famine relief to those who are in most needs.

Plans for the Future

The need to channel and to focus Christian missionary efforts to the most isolated regions on earth is becoming greater each year. We therefore plan to continue doing what we can do to rally Christian churches toward the cause of advancing the Christian Faith in other isolated nations for the benefit of the people living in these remote and restricted places. As we expand, we aim to promote the dignity of these people by emphasising human rights and relieving poverty and famine which most of them are being subjected to in a greater measure and intensity due to their isolation.

Some of the activities we plan to carry out in the future are:

- * Missionary Training Centres- These centres will be established in small scale basis, depending on the number of candidates from each nation or region.
- * More extensive public education on human rights situations of people living in oppressive nations by publishing information leaflets about current and pressing issues.
- * Conduct series of lectures and short term training sessions focusing on missions to the most unreached people of the world which will involve educating candidates on mission strategies to reach tribes and people groups, teachings on cultures, and understanding belief system governing these people.
- * Continue and improve our livelihood projects for village and mountain pastors who are reaching out to the most unreached in their respective nations.
- * Others- We plan to continue our partnership with other organisations overseas working for isolated regions on earth. We also plan to give more focus on famine relief and wish to develop a more extensive means of distributing food and medicine in remote villages where most people are starving and dying of famine. Plan is also underway to help extensively in the area of child trafficking and housing orphans in North Korea, Nepal, Cambodia, Myanmar and the Philippines.

Policies on reserves

Whilst most donor income is in support of project work and such income will be

Structure, Governance & Management

expended in furtherance of the Charity's objectives, nevertheless the Trustees aim was to place on reserve a contingency sum of £5000 as well as deposits held towards future projects. This aim was achieved during the year.

Availability and adequacy of assets of the fund

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations:

Transactions and financial position

The financial statements have been prepared implementing the 2005 revision of the statement of recommended practice for accounting and reporting by charities issued by the charity commission for England and Wales (revised in June 2008). The trustees consider the financial performance by the charity during the year to have been satisfactory

The Statement of Financial Activities show net outgoing resources of a revenue nature for the year of £1701 and no net realised resources of a capital nature making net overall realised outgoing resources of £1410

The total reserves at the year end stand at £ 47077

Specific changes in Fixed Assets

There were no changes in fixed assets during the year

Share Capital

The company is limited by guarantee and therefore has no share capital

The name of the Chief executive officer to whom day to day management of the charity is delegated by the charity trustees is

Marivic Quiazon

The members of the Board of Trustees of the charity during the year ended 31st August 2016 and at the time of signing this report (except where marked) were as shown in the accounts. page 1.

All directors of the company are also trustees of the charity, and their responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The directors are members of the company

Independent examiner's report to the trustees of N Mission International

I report on the accounts of the company for the year ended 31st March 2017. The report is set out on pages 8 to 14

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

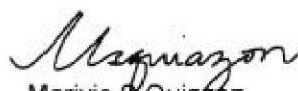
Independent examiner

The Independent examiner is John Chapman FCMA, First Accountancy, 52A High Street, Beighton, Sheffield. S20 1ED.

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:



Marivic S Quizon
Director and Trustee
8th June 2017

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met; or

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

J Chapman FCMA

John Chapman FCMA
52a High Street
Beighton
Sheffield
S20 1ED

07 June 2017

NK & Beyond Mission International
Statements of Financial Activities
for the year ended 31 August 2016

	Unrestricted fund 2016 £	Restricted fund 2016 £	Total Funds 2016 £	Last Year Total Funds 2015 £
Receipts				
Incoming Resources				
Voluntary Income	24,899	0	24899	31185
Investment Income	291	0	291	269
Total Income Resources	<u>25,190</u>	<u>0</u>	<u>25190</u>	<u>31454</u>
Costs of charitable activities	25,777	0	25777	33530
Governance Cost	823	0	823	879
Total resources expended	<u>26,600</u>	<u>0</u>	<u>26600</u>	<u>34409</u>
Net Incoming resources	(1,410)	0	(1,410)	(2,955)
Net movement in funds	<u>(1,410)</u>	<u>0</u>	<u>(1,410)</u>	<u>(2,955)</u>
Reconciliation of funds				
Total funds brought forward	48,487	0	48487	51442
Total funds carried forward	<u>47,077</u>	<u>0</u>	<u>47077</u>	<u>48487</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

NK & Beyond Mission International
Statement of Financial Activities
as at 31 August 2016

Balance Sheet	2016	2015
	£	£
The assets and Liabilities of the charity:		
Fixed assets		
Tangible fixed assets	1,118	1491
Total fixed assets	<u>1,118</u>	<u>1491</u>
Current assets		
Liabilities		
Cash at bank	46,409	47756
Total current assets	<u>46,409</u>	<u>47756</u>
Creditors		
amounts due within one year	<u>(450)</u>	<u>(760)</u>
Net current assets	45,959	46996
Total net assets	<u>47,077</u>	<u>48487</u>
The funds of the charity		
Unrestricted income funds		
Unrestricted revenue accumulated funds	<u>47,077</u>	<u>48487</u>
Total unrestricted funds	47,077	48487
Total charity funds	<u>47,077</u>	<u>48487</u>

For the year in question the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006. However in accordance with section 43 of the Charities Act 1993 the accounts have been examined by an Independent Examiners whose report appears on page 8

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime and the preparation of accounts.

Marivic's Quiazon
Trustee
Approved by the Trustees on

NK & Beyond Mission International
Statement of Financial Activities
as at 31 August 2016

Statement of total recognised gains and losses

	2016	2015
	£	£
Excess of income over expenditure before realisation of assets	-1410	-2955
Profit per profit and loss account	-1410	-2955
Net movement of funds	-1410	-2955

	Unrestricted Funds	2015 Total	Last Year
	£	Funds	Total Funds
Accumulated funds brought forward	48,487	0	48,487
Recognised gains and losses	(1,410)	0	-1410
Closing revenue accumulated funds.	47,077	0	47,077

**NK & Beyond Mission
International
Notes to the Accounts**

1 Accounting policies

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) require compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of paragraph 3(3) of Schedule 4 of the Companies Act 1985 to allow the format of the financial statements to be adapted to reflect the special nature of the company's Operation.

The company has taken advantage of the exemption in the FRSSE from the requirements to produce a cash flow statement.

The particular accounting policies adopted are set out below.

**Accounting
convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Incoming
Resources**

Incoming resources are accounted for on a receivable basis.

Voluntary income is received by the way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Investment
Income**

Bank interest is included in the income and expenditure account on a receivable basis.

**Recognition of
Liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within costs of generating funds, charitable activities and governance costs is

**NK & Beyond Mission
International
Notes to the Accounts**

Cost of generating funds

There are no costs that are attributable to the generating of funds

Charitable activities

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

Governance costs are those incurred in connection with the organisational administration of the charity and compliance with charitable and statutory requirements

Resources expended include attributable VAT which cannot be recovered.

Fixed assets and depreciation

All tangible fixed assets are stated at cost less depreciation.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rate in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 25% reducing balance

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

	2016	2015
	£	£
3 Surplus for the financial year		
This stated after crediting:-		
Revenue turnover from ordinary activities	24,899	31,185
and charging:-		
Depreciation of owned assets	373	497
Independent Examiners fees	823	760

**NK & Beyond Mission
International
Notes to the Accounts**

4 Expenses paid to trustees or persons connected with trustees

The aggregate amount of expenses paid to trustees was

0	59
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The nature of the expenses was reimbured travelling expenses and the number of trustees to whom expense payments were made was 1

5 Detailed analysis of certain transactions require by the 2005 revision to the Statements of Recommended Practice for Accounting and reporting issues by the Charity Commissioners for England and Wales (effective 2005)

Various items required to be disclosed in the notes to the accounts are set out in the detailed Schedule to the statement of Financial Activities and its appendices on pages 19 to 20 which should be read together with these notes.

6 Investment income

	2016	2015
	£	£
Bank deposit interest received	0	269

7 Analysis of support costs, charitable expenditure and grants payable in furtherence of the charity's objects

The analysis appears on schedules appended to these accounts

Neither the trustees nor any person connect with them have received any remuneration either in the current year or the prior year

NK & Beyond Mission International
Schedule to the Statement of Financial Activities
for the year ending 31st August 2016

	Unrestricted Funds	Restricted Funds	Total Funds	Lat Year Total Funds
	2016 £	2015 £	2016	2015
Incoming resources				
Individual and Church donations	<u>24,899</u>	<u>0</u>	<u>24,899</u>	<u>31,185</u>
Investment Income				
Bank deposit interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>269</u>
Charitable Expenditure				
Travel and subsistence	<u>1345</u>	<u>0</u>	<u>1345</u>	<u>1893</u>
		<u>0</u>		
Management and administrative costs				
charitable activities- Rental costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>2000</u>
General administrative expenses				
Telephone and fax	0	0	-	485
Stationery and printing	184	0	184	166
Miscellaneous office costs	287	0	287	102
Promotion and publicity	<u>0</u>	<u>0</u>	<u>0</u>	<u>899</u>
	471		471	1651
Other support costs				
Depreciation of assets used	373	0	373	497
Overseas mission costs	<u>2808</u>	<u>0</u>	<u>2,808</u>	<u>3736</u>
	3,181		3,181	4232
Total support Costs	4,997	0	4,997	9,775
Charitable grants paid	20,780	0	20,780	23,755
Total expended on charitable activities	25777	0	25,777	33530