

# AVAIL

England & Wales · Charity number 1017386

## Details

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Other names	INTERNATIONAL MISSION PROJECT, FMN FORGET-ME-NOT, I M P
Status	Registered
Legal form	Other
Registered	1993-02-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	62 Holborn Approach Leeds LS6 2PD
Phone	07795631601
Email	<a href="mailto:info@availmission.com">info@availmission.com</a>
Website	<a href="http://www.availmission.com">www.availmission.com</a>

## Activities

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**Objects:** 1)FOR THE ADVANCEMENT OF CHRISTIAN RELIGION WORLDWIDE 2)FOR THE RELIEF OF PERSONS WHO ARE IN NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK

**Activities:** Mainly supporting Christian mission workers and their associated projects; providing spiritual, emotional and practical help; along with child sponsorship for children in selected developing countries under the 'Forget Me Not' scheme.

## Classification

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- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** WORLDWIDE
- Albania
- Bhutan
- Bolivia
- China
- France
- Germany
- Japan
- Malawi
- Mozambique
- Nepal
- Nicaragua
- Peru
- Romania
- South Africa
- Tanzania
- Thailand
- Uganda
- United States
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£496,103	£536,695	-	-
2024-03-31	£671,599	£640,790	£429,405	0
2023-03-31	£543,824	£701,689	£398,596	0
2022-03-31	£806,971	£711,281	£556,461	0
2021-03-31	£713,739	£627,426	£460,771	0

## Trustees

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Name	Role	Appointed
Alexander James Wells		2024-09-06
Caitlin Mbewe		2018-02-01
DAVID JOHN MEDLOCK		
Tom Patkai		2013-01-08

**AVAIL**

England & Wales - Charity number 1017386

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# Accounts

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Avail Limited

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2025

**Avail Limited**  
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**Avail Limited**

**Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1017386**

**Principal Office**

62 Holborn Approach  
Woodhouse  
Leeds  
West Yorkshire  
LS6 2PD

**Trustees**

The following trustees served during the year:

Caitlin Mbewe

Chris French

David Medlock

David Vine

Tom Patkai

**Key Management Personnel**

Administrator

Signatory

Mission Worker and signatory for Avail

Grace

Administrator and signatory for Avail

Bolivia

**Accountants**

HCA Group

First Floor

Unit 7

Northside Business Park

Leeds

LS7 2BB

**Bankers**

HSBC UK

PO BOX 105

33 Park Row

Leeds

West Yorkshire

LS1 1LD

**Investment Advisors**

Quilter Cheviot

**Avail Limited**

**Trustees Annual Report**

FCA No 124259

Millennium Bridge House

Lambeth Hill

London

**OBJECTIVES AND ACTIVITIES**

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

**ACHIEVEMENTS AND PERFORMANCE**

We continue to be pleased and thankful in the charity growth, we have been in the throes of preparing a new and exciting website though it has challenged us to check all our documents and policies. We have changed the name of our accountability policy to Member Care which better describes one of our core principles to serve those who serve.

Volunteers continue to be dedicated though we are approaching the time when we will need extra help. Trustees continue to be fully involved and we continue to search for new people but so many we have approached say the same thing "sorry, I am fully committed.

The work in foreign lands continues to increase but we have noticed Christianity is seriously opposed even to the point of harassment and for some country's threats of violence. This is a concern and we continue to review our Crisis Management Policy.

All in all, we are pleased and continue to realise the Lord is richly blessing us all.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Chris French  
Trustee

22 September 2025

**Avail Limited**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Avail Limited**

I report to the trustees on my examination of the financial statements of Avail Limited for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Hassan Khan ACCA  
HCA Group  
First Floor  
Unit 7  
Northside Business Park  
Leeds  
LS7 2BB  
22 September 2025

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
<b>Income and endowments from:</b>				
3 Donations and legacies	477,115	18,988	496,103	671,599
<b>Total</b>	<b>477,115</b>	<b>18,988</b>	<b>496,103</b>	<b>671,599</b>
<b>Expenditure on:</b>				
4 Charitable activities	495,889	18,255	514,144	619,954
5 Other	22,457	94	22,551	20,836
<b>Total</b>	<b>518,346</b>	<b>18,349</b>	<b>536,695</b>	<b>640,790</b>
Net gains on investments	-	-	-	-
6 Net (expenditure)/income	(41,231)	639	(40,592)	30,809
Transfers between funds	-	-	-	-
Net (expenditure)/income before other gains/(losses)	(41,231)	639	(40,592)	30,809
Other gains and losses				
Net movement in funds	(41,231)	639	(40,592)	30,809
Reconciliation of funds:				
Total funds brought forward	307,841	121,564	429,405	398,596
Total funds carried forward	266,610	122,203	388,813	429,405



1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of

income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related

expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and

legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income. Tax reclaims on income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

donations and gifts

Donated services These are only included in income (with an equivalent amount in expenditure) and facilities where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts. Investment income This is included in the accounts when receivable.

Gains/(losses) on

revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

investment assets

Gains/(losses) on

assets This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Equipment	15% reducing balance
------------------------	----------------------

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



4 Expenditure on charitable activities

	Unrestricted	Restricted	Total
Expenditure on charitable activities	£	£	£
	407,994	18,255	426,249
Gifts and Mission Support	87,895	-	87,895
Child Support			10,807
Governance costs	495,889	18,255	514,144
			619,954
			2025
			2024
			Total

Expenditure on charitable activities

activities

Child Support

Gifts and Mission Support

Governance costs

5 Other expenditure

	Unrestricted	Restricted	Total
Premises costs	£	£	£
	2,458	-	2,458
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	399	-	399
General administrative costs	17,800	94	17,894
Legal and professional costs	1,800	-	1,800
			5,663
			12,158
			2025
			2024
			Total

6 Net (expenditure)/income before transfers

This is stated after charging:

Depreciation of owned fixed assets

7 Staff costs

No employee received emoluments in excess of £60,000.

	2025	2024
£	£	£
399	399	305
		2024
		305

8 Tangible fixed assets

	At 1 April 2024	At 31 March 2025	At 31 March 2025	At 1 April 2024	At 1 April 2024
Cost or revaluation	30,776	30,776	30,776	30,776	30,776
Additions		1,873	1,873		1,873
At 31 March 2025		32,649	32,649		32,649
Depreciation and impairment		29,050	29,050		29,050
At 1 April 2024		399	399		399
Depreciation charge for the year		29,449	29,449		29,449
At 31 March 2025		3,200	3,200		3,200
At 31 March 2024		1,726	1,726		1,726
Net book values		3,200	3,200		3,200
At 31 March 2025		17,755	17,755		17,755
At 31 March 2024		19,879	19,879		19,879
Trade debtors		1,800	1,800		1,800
At 1 April 2024		1,800	1,800		1,800
At 31 March 2025		1,800	1,800		1,800
Accruals		1,800	1,800		1,800
At 1 April 2024		1,800	1,800		1,800
At 31 March 2025		1,800	1,800		1,800
11 Movement in funds		18,988	18,988		18,988
Restricted income funds:		121,564	121,564		121,564
At 1 April 2024		18,988	18,988		18,988
At 31 March 2025		(18,349)	(18,349)		(18,349)
Restricted funds:		122,203	122,203		122,203
At 1 April 2024		121,564	121,564		121,564
At 31 March 2025		(18,349)	(18,349)		(18,349)
Unrestricted funds:		307,841	307,841		307,841
At 1 April 2024		477,115	477,115		477,115
At 31 March 2025		(518,346)	(518,346)		(518,346)
General funds		429,405	429,405		429,405
At 1 April 2024		496,103	496,103		496,103
At 31 March 2025		(536,695)	(536,695)		(536,695)
Total funds		388,813	388,813		388,813

**Avail Limited**

**Notes to the Accounts**

**12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
Fixed assets	3,200	-	3,200
Net current assets	267,035	118,578	385,613
	270,235	118,578	388,813
<b>13 Reconciliation of net debt</b>			
Cash and cash equivalents	411,724	(44,190)	367,534
Net debt	411,724	(44,190)	367,534
	£	£	£
At 1 April 2024	411,724	(44,190)	367,534
Cash flows 2024			
At 31 March 2025	411,724	(44,190)	367,534

	Unrestricted funds	Restricted funds	Total funds
	2025	2025	2024
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	453,554	18,988	651,176
Donations	23,561	-	20,423
Gift Aid	477,115	18,988	671,599
<b>Total income and endowments</b>	<b>477,115</b>	<b>18,988</b>	<b>671,599</b>
<b>Expenditure on:</b>			
Charitable activities	407,994	18,255	609,147
Gifts and Mission Support	87,895	-	10,807
Child Support	495,889	18,255	619,954
<b>Total of expenditure on charitable activities</b>	<b>495,889</b>	<b>18,255</b>	<b>619,954</b>
Premises costs	2,458	-	2,710
Rent	2,458	-	2,710
General administrative costs, including depreciation and amortisation	399	-	305
Depreciation of fixtures and equipment	1,180	94	599
Bank charges	1,504	-	778
General insurances	1,302	-	8,760
Information and publications	1,228	-	360
Software, IT support and related costs	306	-	139
Sundry expenses	2,280	-	1,522
Telephone, fax and broadband	18,199	94	12,463
Legal and professional costs	1,800	-	2,025
Audit/independent examination fees	-	-	3,638
Solicitor's fees	1,800	-	5,663
<b>Total of expenditure of other costs</b>	<b>22,457</b>	<b>94</b>	<b>20,836</b>
<b>Total expenditure</b>	<b>518,346</b>	<b>18,349</b>	<b>640,790</b>
Net gains on investments	-	-	-

Net (expenditure)/income	(41,231)	639	(40,592)	30,809
Net (expenditure)/income before other gains/(losses)	(41,231)	639	(40,592)	30,809
Other Gains	-	-	-	-
Net movement in funds	(41,231)	639	(40,592)	30,809
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**AVAIL**

England & Wales - Charity number 1017386

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# Accounts

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**Avail**

**Trustees Annual Report**

**OBJECTIVES AND ACTIVITIES**

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

**ACHIEVEMENTS AND PERFORMANCE**

We continue to be pleased and thankful in the charity growth, we have been in the throes of preparing a new and exciting website though it has challenged us to check all our documents and policies. We have changed the name of our accountability policy to Member Care which better describes one of our core principles to serve those who serve.

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Signed on behalf of the charity's trustees

Chris French  
Trustee  
07 October 2024

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# Charity Commission Annual Return 2024

[Print](#) [Cancel](#)

AVAIL

Charity registration number: 1017386

**Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.**

**This document is a record of the information provided in the Annual Return 2024.**

## PART A - Charity information

### Financial period

Financial period start date

01/04/2023

Financial period end date

31/03/2024

### Income and spending

Income £

£ 671,599

Spending £

£ 640,790

### Number of contracts from government

**How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?**

0

### Number of grants from government

**How many grants did your charity receive from central government or a local authority during the financial period for this return?**

0

### Corporate donations

**What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?**

£ 671,599

### Donations from individuals

**What was the value of your charity's single highest value donation received from an individual during the financial period of this return?**

£ 28,288

**Donations from related parties****What was the value of your charity's single highest value donation received from a related party during the financial period of this return?**

£ 0

**Grantmaking****Is grant making the main way your charity carries out its purposes?**

No

**Recipients of grants**

Please round all figures to the nearest pound (do not enter decimal points or commas).

**Individuals**

£ 0

**Other charities**

£ 0

**Other organisations that are not charities**

£ 0

**Trustee payments****Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?**

e. None of the trustees have been paid

**Did any of the trustees resign and take up employment with your charity in the financial period of this return?**

No

**Income from outside the UK****Did your charity receive income from outside of the United Kingdom in the financial period of this return?**

Yes

**Australia**

Governments or quasi government bodies outside of the United Kingdom (including European Union)

£ 0

Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom

£ 7,260

 Private Companies outside of the United Kingdom

£ 0

Individual donors resident outside of the United Kingdom

£ 0

Unknown

£ 0

**Canada**

Governments or quasi government bodies outside of the United Kingdom (including European Union)

£ 0



Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom

£ 0

Private Companies outside of the United Kingdom

£ 0

Individual donors resident outside of the United Kingdom

£ 524

Unknown

£ 0

**Poland**

Governments or quasi government bodies outside of the United Kingdom (including European Union)

£ 0

Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom

£ 0

Private Companies outside of the United Kingdom

£ 0

Individual donors resident outside of the United Kingdom

£ 174,180

Unknown

£ 0

**Switzerland**

Governments or quasi government bodies outside of the United Kingdom (including European Union)

£ 0
Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom
£ 0
Private Companies outside of the United Kingdom
£ 0
Individual donors resident outside of the United Kingdom
£ 440
Unknown
£ 0

**United States**

Governments or quasi government bodies outside of the United Kingdom (including European Union)

£ 0
-----

Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom

£ 6,326
---------

Private Companies outside of the United Kingdom

£ 0
-----

Individual donors resident outside of the United Kingdom

£ 0
-----

Unknown

£ 0
-----

**Methods of overseas funding****How was income from outside of the United Kingdom received by your charity in the financial period of this return?**

(Tick all that apply)

Other
-------

**Delivering activities outside the United Kingdom****Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?**

Yes
-----

**Select the countries your charity delivered charitable activities outside the United Kingdom**

Albania, Bhutan, Bolivia, Burma, Canada, China, Estonia, France, Germany, Ireland, Israel, Kenya, Malawi, Moldova, Mozambique, Africa, Tanzania, Thailand, Uganda, Ukraine, United States, Zambia, Zimbabwe
---

**Written agreements with partners outside UK****Does your charity have formal written agreements in place with any partners delivering charitable activities on its behalf outside of the United Kingdom?**

No
----

**Spending outside England & Wales****Did your charity spend funds outside of the United Kingdom in the financial period of this return?**

Yes
-----

**Select countries/territories your charity operated in during the financial period covered by this annual return**

- Albania
- Australia
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Burma

- China
- Estonia
- France
- Germany
- Israel
- Malawi
- Mozambique
- Peru
- Philippines
- Romania
- Tanzania
- Thailand
- Uganda
- Zimbabwe

**We recommend you select "Save" regularly to avoid losing any values entered.**

<b>Albania</b>	£ 6,900
<b>Australia</b>	£ 0
<b>Bhutan</b>	£ 5,700
<b>Bolivia</b>	£ 76,900
<b>Bosnia And Herzegovina</b>	£ 1,000
<b>Burma</b>	£ 53,100
<b>China</b>	£ 10,500
<b>Estonia</b>	£ 1,000
<b>France</b>	£ 1,600
<b>Germany</b>	£ 0
<b>Israel</b>	£ 10,900
<b>Malawi</b>	£ 11,100
<b>Mozambique</b>	£ 7,600
<b>Peru</b>	£ 10,100
<b>Philippines</b>	£ 600
<b>Romania</b>	£ 3,700
<b>Tanzania</b>	£ 12,100
<b>Thailand</b>	£ 42,300
<b>Uganda</b>	£ 57,770
<b>Zimbabwe</b>	£ 700
<b>Total Spending outside England &amp; Wales</b>	£ 313,570

**Methods of money transfer**

**How much money did your charity send in total outside of the United Kingdom using a method other than the regulated banking system in the financial period for this return?**

£ 0

### Trading subsidiaries

**Does the charity have any trading subsidiaries?**

No

### Charity contact details correct

**Is the contact address displayed from the Register of Charities, correct?**

Yes

### Charity headquarters details correct

**Is this the same address that you use as your charity's administrative headquarters?**

Yes

### Charity contact address

**Address Line 1**

62 HOLBORN APPROACH

**Address Line 2**

LEEDS

**Address Line 3**

**Address Line 4**

**Address Line 5**

**Postcode**

LS6 2PD

**Country**

### Charity Headquarters address

**Address Line 1**

62 HOLBORN APPROACH

**Address Line 2**

LEEDS

**Address Line 3**

**Address Line 4**

**Address Line 5**

**Postcode****Country****Property****Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?****Membership type****Is your charity part of a wider group structure with a parent body and subsidiary bodies?****Employment contract types****People were permanently employed by your charity****People were on fixed-terms contracts with your charity****Self-employed people were working for your charity****Governance policies****Internal charity financial controls policy and procedures****Safeguarding policy and procedures****Financial reserves policy and procedures****Complaints policy and procedures****Serious incident reporting policy and procedures****Internal risk management policy and procedures****Trustee expenses policy and procedures****Trustee conflicts of interest policy and procedures****Investing charity funds policy and procedures**

**Campaigns and political activity policy and procedures**

No

**Bullying and harassment policy and procedures**

No

**Social media policy and procedures**

No

**Engaging external speakers at charity events policy and procedures**

No

**Safeguarding****Has your charity provided services to children and/or adults at risk in the financial period of the return?**

No

**Serious Incidents****Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?**

There were no incidents to report

**External risk and impact****Donations**

Unknown/No Change/Not Applicable

**Other income - grants**

Unknown/No Change/Not Applicable

**Other income - contracts**

Unknown/No Change/Not Applicable

**Other income - investment**

Unknown/No Change/Not Applicable

**Expenditure on charitable activities**

Unknown/No Change/Not Applicable

**Expenditure on overheads**

Unknown/No Change/Not Applicable

**Number of volunteers**

Unknown/No Change/Not Applicable

**Number of employees**

Unknown/No Change/Not Applicable

**Number of trustees**

Unknown/No Change/Not Applicable

**Fundraising activities**

Unknown/No Change/Not Applicable

**Capacity to deliver services**

Unknown/No Change/Not Applicable

**Total service demand**

Unknown/No Change/Not Applicable

## Volunteers

**Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?**

2

## PART B - Financial information

### Account type

**Does your charity prepare:**

Charity only accounts

### Assets

**Total fixed assets**

£ 1,726

**Of the total fixed assets  
what value is Fixed asset investments**

£ 0

**Total current assets**

£ 429,479

**Of the total current assets  
what value is Current asset  
investments**

£ 0

**Of the total current assets  
what value is Cash at bank and in  
hand**

£ 411,724

### Liabilities

**Creditors due within 1 year**

£ 1,800

**Creditors falling due after one year and  
provisions**

£ 0

**Defined benefit pension scheme asset/  
(liability)**

This figure should be prefixed with a minus symbol  
if it is a negative value

£ 0

**Total net assets/(liabilities)**

£ 429,405

### Funds

**Endowment funds**

£ 0

**Restricted funds**

£ 121,564

**Unrestricted funds**

£ 307,841

**Total Funds**

£ 429,405

**Additional information**

**Support costs**

£ 12,158

**Depreciation charge for the year**

£ 305

**Level of reserves**

£ 307,841

**Average number of employees**

0

**Income and endowments**

**Donations & legacies**

£ 671,599

**Of the total donations & legacies what amount is Legacies**

£ 0

**Of the total donations & legacies what amount is Endowments received**

£ 0

**Other trading activities**

£ 0

**Investment income**

£ 0

**Income from charitable activities**

£ 0

**Other income**

£ 0

**Total Income and endowments**

£ 671,599

**Expenditure**

**Expenditure on raising funds**

£ 0

**Of the total expenditure on raising funds what value is Investment management costs**

£ 0

**Other expenditure**

£ 20,836

**Of the total expenditure on charitable activities what value is Grants to institutions**

£ 0

**Expenditure on charitable activities**

£ 619,954

**Of the total expenditure on charitable activities what value is Governance costs**

£ 5,663

**Total Expenditure**

£ 640,790

**Gains/(losses)****Gains/(losses) on revaluation of fixed assets**  
This figure should be prefixed with the minus symbol if it is a negative value.

£ 30,776

**Net gains/(losses) on investments**  
This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Actuarial gains/(losses) on defined benefit pension schemes**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Other gains/(losses)**  
This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Privacy statement**

**Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:**

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

**We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:**

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

**Information we collect about you****We will use this information:**

**To enable us to carry out our statutory functions and duties;**

**This will include the following actions:**

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the**

**third parties specified above to investigate or prevent crime and carry out law enforcement;**

**(c) data analysis, testing, research, statistical and survey purposes**

**Information we receive from other sources.**

**Information we receive from other sources**

**We may combine this information with information you give to us and information we collect about you.**

**We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).**

**We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.**

**The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.**

**As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.**

**Please check back frequently to see any updates or changes to our privacy policy.**

**Declaration**

**This annual return has not been submitted and no Declaration has been made**

## **Avail**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Avail**

I report to the trustees on my examination of the financial statements of Avail for the year ended 31 March 2024.

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

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

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

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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Hassan Khan ACCA  
HCA Group  
First Floor  
Unit 7  
Northside Business Park  
Leeds  
LS7 2BB  
07 October 2024

**AVAIL**

England & Wales - Charity number 1017386

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# Accounts

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**Avail**

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**DRAFT**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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<b>Statement of Financial Activities</b>	4
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<b>Detailed Statement of Financial Activities</b>	11

DRAFT

**Report of the Trustees  
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We continue to be pleased and thankful in the charity growth, we have been in the throes of preparing a new and exciting website though it has challenged us to check all our documents and policies. We have changed the name of our accountability policy to Member Care which better describes one of our core principles to Serve those who serve.

Volunteers continue to be dedicated though we are approaching the time when we will need extra help. Trustees continue to be fully involved and we continue to search for new people but so many we have approached say the same thing "sorry, I am fully committed.

The work in foreign lands continues to increase but we have noticed Christianity is seriously opposed even to the point of harassment and for some country's threats of violence. This is a concern and we continue to review our Crisis Management Policy.

All in all, we are pleased and continue to realise the Lord is richly blessing us all.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1017386

**Principal address**

62 Holborn Approach  
Leeds  
LS6 2PD

**Trustees**

C French  
C Mbewe  
D J Medlock  
D J Vine  
T Patkai

**Independent Examiner**

Raza Effendi MBA FCA  
KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

**Report of the Trustees  
for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

Quilter Cheviot  
FCA No 124259  
Millennium Bridge House  
Lambeth Hill  
London

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
C French - Trustee

DRAFT

**Independent Examiner's Report to the Trustees of  
Avail**

**Independent examiner's report to the trustees of Avail**

I report to the charity trustees on my examination of the accounts of Avail (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Raza Effendi MBA FCA

KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

Date: .....

Avail

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		509,176	34,574	543,750	806,971
Investment income	2	-	74	74	-
<b>Total</b>		<u>509,176</u>	<u>34,648</u>	<u>543,824</u>	<u>806,971</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
<b>GIFTS AND MISSION SUPPORT</b>					
Gifts and Mission		647,442	-	647,442	696,101
		-	27,095	27,095	-
Other		25,684	1,468	27,152	15,180
<b>Total</b>		<u>673,126</u>	<u>28,563</u>	<u>701,689</u>	<u>711,281</u>
<b>NET INCOME/(EXPENDITURE)</b>		(163,950)	6,085	(157,865)	95,690
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		453,616	102,845	556,461	460,771
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>

The notes form part of these financial statements

**Avail**

**Balance Sheet  
31 March 2023**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
<b>FIXED ASSETS</b>					
Tangible assets	5	2,031	-	2,031	2,389
<b>CURRENT ASSETS</b>					
Debtors	6	6,089	-	6,089	4,361
Cash at bank		283,121	108,930	392,051	550,912
		<u>289,210</u>	<u>108,930</u>	<u>398,140</u>	<u>555,273</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,575)	-	(1,575)	(1,201)
<b>NET CURRENT ASSETS</b>		<u>287,635</u>	<u>108,930</u>	<u>396,565</u>	<u>554,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>
<b>NET ASSETS</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>
<b>FUNDS</b>	8				
Unrestricted funds				289,666	453,616
Restricted funds				108,930	102,845
<b>TOTAL FUNDS</b>				<u>398,596</u>	<u>556,461</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
C French - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	74	-
	<u>74</u>	<u>-</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	782,065	24,906	806,971
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
GIFTS AND MISSION SUPPORT	679,988	16,113	696,101
Other	13,626	1,554	15,180
<b>Total</b>	<u>693,614</u>	<u>17,667</u>	<u>711,281</u>
<b>NET INCOME</b>	88,451	7,239	95,690
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	365,165	95,606	460,771
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>453,616</u></u>	<u><u>102,845</u></u>	<u><u>556,461</u></u>

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 1 April 2022 and 31 March 2023	30,776
<b>DEPRECIATION</b>	
At 1 April 2022	28,387
Charge for year	358
At 31 March 2023	<u>28,745</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>2,031</u>
At 31 March 2022	<u>2,389</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	6,089	4,361

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,575	1,201

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	453,616	(163,950)	289,666
<b>Restricted funds</b>			
Forget Me Not	102,845	6,085	108,930
<b>TOTAL FUNDS</b>	<u>556,461</u>	<u>(157,865)</u>	<u>398,596</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	509,176	(673,126)	(163,950)
<b>Restricted funds</b>			
Forget Me Not	34,648	(28,563)	6,085
<b>TOTAL FUNDS</b>	<u>543,824</u>	<u>(701,689)</u>	<u>(157,865)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	365,165	88,451	453,616
<b>Restricted funds</b>			
Forget Me Not	95,606	7,239	102,845
<b>TOTAL FUNDS</b>	<u>460,771</u>	<u>95,690</u>	<u>556,461</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	782,065	(693,614)	88,451
<b>Restricted funds</b>			
Forget Me Not	24,906	(17,667)	7,239
<b>TOTAL FUNDS</b>	<u>806,971</u>	<u>(711,281)</u>	<u>95,690</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	365,165	(75,499)	289,666
<b>Restricted funds</b>			
Forget Me Not	95,606	13,324	108,930
<b>TOTAL FUNDS</b>	<u>460,771</u>	<u>(62,175)</u>	<u>398,596</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	1,291,241	(1,366,740)	(75,499)
<b>Restricted funds</b>			
Forget Me Not	59,554	(46,230)	13,324
<b>TOTAL FUNDS</b>	<u>1,350,795</u>	<u>(1,412,970)</u>	<u>(62,175)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Avail

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	520,744	785,569
Gift aid	23,006	21,402
	<u>543,750</u>	<u>806,971</u>
<b>Investment income</b>		
Deposit account interest	74	-
	<u>543,824</u>	<u>806,971</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Child support	24,556	11,359
Travel and subsistence	3,535	34,431
Gifts and mission support	646,446	650,311
	<u>674,537</u>	<u>696,101</u>
<b>Other</b>		
Software and IT support	648	366
Rent	4,286	9,330
Telephone	4,688	1,690
Advertising	13,860	-
Accountancy and legal fees	2,174	1,200
Sundry expenses	432	1,448
Fixtures and fittings	358	422
Bank interest	706	724
	<u>27,152</u>	<u>15,180</u>
Total resources expended	<u>701,689</u>	<u>711,281</u>
<b>Net (expenditure)/income</b>	<u><u>(157,865)</u></u>	<u><u>95,690</u></u>

This page does not form part of the statutory financial statements

**AVAIL**

England & Wales - Charity number 1017386

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# Accounts

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**Avail**

**Charity No. 1017386**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

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**Avail**

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**Avail**

**Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1017386**

**Principal Office**

62 Holborn Approach  
Woodhouse  
Leeds  
West Yorkshire  
LS6 2PD

**Trustees**

The following trustees served during the year:

Caitlin Mbewe  
Chris French  
David Medlock  
David Vine  
Tom Patkai

**Key Management Personnel**

Administrator	Esther Mary French
Signatory	Peter Phillip French

**Accountants**

HCA Group  
Capital House  
7 Sheepscar Court  
Northside Business Park  
Leeds  
LS7 2BB

**Bankers**

HSBC UK  
PO BOX 105  
33 Park Row  
Leeds  
West Yorkshire  
LS1 1LD

**Investment Advisors**

Quilter Cheviot  
FCA No 124259  
Millennium Bridge House  
Lambeth Hill  
London

**Avail**

**Trustees Annual Report**

**OBJECTIVES AND ACTIVITIES**

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

**ACHIEVEMENTS AND PERFORMANCE**

The workload in the office rose dramatically during our Covid pandemic appeal, this caused a lot of stress and concern due to the fact we couldn't keep up with our normal pastoral care which is key to our aims. Looking back from July 2022 we can now say we are catching up and dealing with new challenges. The last major task is the changing of the website, though we have been doing preparatory which is leaving us free to press ahead and complete.

We are still searching for new trustees and having approached two excellent people their workload prevented them accepting our approach.

We continue to work at and keep up with safeguarding and accountability documents.

**FINANCIAL REVIEW**

Financially we have been pleased with our two appeals. Our normal annual level of income has quite increased and thereby our expenses too. However, finding we had surplus we began assessing where and for what we could make ex gratia gifts.

**PLANS FOR FUTURE PERIODS**


The distribution of funds proved hazardous in that the banks didn't always want to honour our requests. This was even after we had checked the credibility of the recipients. We didn't lose any money so were free of fraud etc. but the experience has meant we have added extra security with our payments.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Chris French  
Trustee  
20 July 2022

**Avail**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Avail**

I report to the trustees on my examination of the financial statements of Avail for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Raza Effendi  
HCA Group  
Capital House  
7 Sheepscar Court  
Northside Business Park  
Leeds  
LS7 2BB  
20 July 2022

## Avail

## Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3	782,065	24,906	806,971	713,739
<b>Total</b>		<b>782,065</b>	<b>24,906</b>	<b>806,971</b>	<b>713,739</b>
<b>Expenditure on:</b>					
Charitable activities	4	651,557	10,113	661,670	610,397
Other	5	42,057	7,554	49,611	17,029
<b>Total</b>		<b>693,614</b>	<b>17,667</b>	<b>711,281</b>	<b>627,426</b>
Net losses on investments		-	-	-	(170,000)
<b>Net income/(expenditure)</b>	6	<b>88,451</b>	<b>7,239</b>	<b>95,690</b>	<b>(83,687)</b>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>88,451</b>	<b>7,239</b>	<b>95,690</b>	<b>(83,687)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>88,451</b>	<b>7,239</b>	<b>95,690</b>	<b>(83,687)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		365,165	95,606	460,771	544,458
<b>Total funds carried forward</b>		<b>453,616</b>	<b>102,845</b>	<b>556,461</b>	<b>460,771</b>

## Avail

## Balance Sheet

at 31 March 2022

Charity No. 1017386

		2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	8	2,389	2,811
		<u>2,389</u>	<u>2,811</u>
<b>Current assets</b>			
Debtors	9	4,361	7,972
Cash at bank and in hand		550,912	451,188
		<u>555,273</u>	<u>459,160</u>
<b>Creditors: Amount falling due within one year</b>	10	(1,201)	(1,200)
<b>Net current assets</b>		554,072	457,960
<b>Total assets less current liabilities</b>		556,461	460,771
<b>Net assets excluding pension asset or liability</b>		556,461	460,771
<b>Total net assets</b>		<u>556,461</u>	<u>460,771</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	11		
Restricted income funds		102,845	95,606
		<u>102,845</u>	<u>95,606</u>
<b>Unrestricted funds</b>	11		
Designated funds		453,616	365,165
		<u>453,616</u>	<u>365,165</u>
<b>Reserves</b>	11		
<b>Total funds</b>		<u>556,461</u>	<u>460,771</u>

Approved by the trustees on 20 July 2022

And signed on their behalf by:

*Chris French*

Chris French

Trustee

20 July 2022

## Avail

## Statement of Cash flows

for the year ended 31 March 2022

	2022	2021
	£	£
<b>Cash flows from operating activities</b>		
Net income/(expenditure) per Statement of Financial Activities	95,690	(83,687)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	422	496
Decrease in trade and other receivables	3,611	1,033
Increase in trade and other payables	1	-
<b>Net cash provided by/(used in) operating activities</b>	<u>99,724</u>	<u>(82,158)</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>170,000</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	99,724	87,842
<b>Cash and cash equivalents at the beginning of the year</b>	451,188	363,346
<b>Cash and cash equivalents at the end of the year</b>	<u>550,912</u>	<u>451,188</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	550,912	451,188
	<u>550,912</u>	<u>451,188</u>

**Avail****Notes to the Accounts****for the year ended 31 March 2022****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Avail****Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Equipment	15% reducing balance
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**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Avail**

**Notes to the Accounts**

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## Avail

## Notes to the Accounts

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	677,137	36,602	713,739
<b>Total</b>	<u>677,137</u>	<u>36,602</u>	<u>713,739</u>
<b>Expenditure on:</b>			
Charitable activities	599,796	10,601	610,397
Other	15,265	1,764	17,029
<b>Total</b>	<u>615,061</u>	<u>12,365</u>	<u>627,426</u>
Net gains on investments	-	(170,000)	(170,000)
<b>Net income</b>	<u>62,076</u>	<u>(145,763)</u>	<u>(83,687)</u>
<b>Net income before other gains/(losses)</b>	62,076	(145,763)	(83,687)
<b>Other gains and losses:</b>			
Net movement in funds	62,076	(145,763)	(83,687)
<b>Reconciliation of funds:</b>			
Total funds brought forward	303,089	241,369	544,458
<b>Total funds carried forward</b>	<u>365,165</u>	<u>95,606</u>	<u>460,771</u>

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	762,423	23,146	785,569	678,653
Gift Aid	19,642	1,760	21,402	35,086
	<u>782,065</u>	<u>24,906</u>	<u>806,971</u>	<u>713,739</u>

## 4 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>				
Gifts and Mission Support	650,311	-	650,311	590,308
Child Support	1,246	10,113	11,359	20,089
<i>Governance costs</i>				
	<u>651,557</u>	<u>10,113</u>	<u>661,670</u>	<u>610,397</u>

## Avail

## Notes to the Accounts

## 5 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Motor and travel costs	28,431	6,000	34,431	3,245
Premises costs	9,210	1,120	10,330	2,874
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	422	-	422	496
General administrative costs	2,794	434	3,228	9,214
Legal and professional costs	1,200	-	1,200	1,200
	<u>42,057</u>	<u>7,554</u>	<u>49,611</u>	<u>17,029</u>

## 6 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	422	496

## 7 Staff costs

No employee received emoluments in excess of £60,000.

## 8 Tangible fixed assets

	Fixtures and Equipment	Total
	£	£
<b>Cost or revaluation</b>		
At 1 April 2021	<u>30,776</u>	<u>30,776</u>
At 31 March 2022	<u>30,776</u>	<u>30,776</u>
<b>Depreciation and impairment</b>		
At 1 April 2021	27,965	27,965
Depreciation charge for the year	422	422
At 31 March 2022	<u>28,387</u>	<u>28,387</u>
<b>Net book values</b>		
At 31 March 2022	<u>2,389</u>	<u>2,389</u>
At 31 March 2021	<u>2,811</u>	<u>2,811</u>

## 9 Debtors

	2022	2021
	£	£
Other debtors	4,361	7,972
	<u>4,361</u>	<u>7,972</u>

## Avail

## Notes to the Accounts

## 10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	1,201	1,200
	<u>1,201</u>	<u>1,200</u>

## 11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>	95,606	24,906	(17,667)	102,845
<i>Total</i>	<u>95,606</u>	<u>24,906</u>	<u>(17,667)</u>	<u>102,845</u>
<b>Unrestricted funds:</b>				
<b>Designated funds:</b>	365,165	782,065	(693,614)	453,616
<i>Total</i>	<u>365,165</u>	<u>782,065</u>	<u>(693,614)</u>	<u>453,616</u>
<b>Total funds</b>	<u>460,771</u>	<u>806,971</u>	<u>(711,281)</u>	<u>556,461</u>

## 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,389	-	2,389
Net current assets	456,256	97,816	554,072
	<u>458,645</u>	<u>97,816</u>	<u>556,461</u>

## 13 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	451,188	99,724	550,912
	<u>451,188</u>	<u>99,724</u>	<u>550,912</u>
Net debt	<u>451,188</u>	<u>99,724</u>	<u>550,912</u>

## Avail

## Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	762,423	23,146	785,569	678,653
Gift Aid	19,642	1,760	21,402	35,086
	<u>782,065</u>	<u>24,906</u>	<u>806,971</u>	<u>713,739</u>
<b>Total income and endowments</b>	782,065	24,906	806,971	713,739
<b>Expenditure on:</b>				
Charitable activities				
Gifts and Mission Support	650,311	-	650,311	590,308
Child Support	1,246	10,113	11,359	20,089
	<u>651,557</u>	<u>10,113</u>	<u>661,670</u>	<u>610,397</u>
<b>Total of expenditure on charitable activities</b>	651,557	10,113	661,670	610,397
Motor and travel costs				
Travel and subsistence	28,431	6,000	34,431	3,245
	<u>28,431</u>	<u>6,000</u>	<u>34,431</u>	<u>3,245</u>
Premises costs				
Rent	8,210	1,120	9,330	2,874
Other premises costs	1,000	-	1,000	-
	<u>9,210</u>	<u>1,120</u>	<u>10,330</u>	<u>2,874</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and Equipment	422	-	422	496
Bank charges	643	81	724	940
Software, IT support and related costs	270	96	366	4,554
Sundry expenses	1,448	-	1,448	3,044
Telephone, fax and broadband	433	257	690	676
	<u>3,216</u>	<u>434</u>	<u>3,650</u>	<u>9,710</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
<b>Total of expenditure of other costs</b>	<u>42,057</u>	<u>7,554</u>	<u>49,611</u>	<u>17,029</u>
<b>Total expenditure</b>	693,614	17,667	711,281	627,426
Net losses on investments	-	-	-	(170,000)

## Avail

## Detailed Statement of Financial Activities

Net income/(expenditure)	88,451	7,239	95,690	(83,687)
Net income/(expenditure) before other gains/(losses)	88,451	7,239	95,690	(83,687)
Net movement in funds	88,451	7,239	95,690	(83,687)
Reconciliation of funds:				
Total funds brought forward	365,165	95,606	460,771	544,458
Total funds carried forward	453,616	102,845	556,461	460,771

**AVAIL**

England & Wales - Charity number 1017386

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# Accounts

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Avail

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2021

Avail  
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1017386

Principal Office

62 Holborn Approach

Woodhouse

Leeds

West Yorkshire

LS6 2PD

Trustees

The following Trustees served during the year:

Caitlin Mbewe

Chris French

David Medlock

David Vine

Tom Patkai

#### Key Management Personnel

Administrator

Esther Mary French

Signatory

Peter Phillip French

Mission Worker and signatory for Avail Grace

Olaf Brellenthin

Administrator and signatory for Avail Bolivia

John Britton

Accountants

HCA Group

Capital House

7 Sheepscar Court

Northside Business Park

Leeds

LS7 2BB

Bankers

HSBC UK

PO BOX 105

33 Park Row

Leeds

West Yorkshire

LS1 1LD

### AIMS AND OBJECTIVES

These remain as per the original trust deed that is to assist and support Christians and their projects home and worldwide and to enable the preaching of the good news of the Lord Jesus Christ.

The policy making process and the policies that effect the working of the charity

1. The present trustees agree that the establishing of a successful mission is second to the needs of those they are serving.
2. Appointing new trustees and officers, the existing trustees acknowledge that only those of maturity and experience in Christian work would be eligible, they would also need to be supportive of the aims and purposes of the charity.
3. The trustees meet a twice a year and are in regular contact via all established means of communication. They recognise that the back office work depends on Mr Christopher French (chairman). He in turn agrees to fulfil their decisions.
4. Having produced a booklets on our beliefs and working practice, advice for missionaries, Crisis management and accounting procedures we have documents that set out where we stand in regard to mission.

We adhered to our aims and objectives during the year. The personal touch of trustees was hampered because of pandemic but the financial support was beyond anything previously experienced.

### OVERVIEW

A mixed year but we are encouraged that we have fulfilled everything required by the Charity Commission and the principles of our Statement of Faith.

Once we realised the detrimental effect of the Covid pandemic in poor countries we opened a fund to assist Covid-related problems such as health, famine, school fees etc. The uptake was extremely successful and showed people's care and compassion. The charity passed on all income without any charge being levied.

### FRAUD PERPETRATED ON THE CHARITY

The charity was the subject of a fraud and have lost £170,000.

The charity had surplus funds in its current accounts and the trustees were looking to place funds in fixed deposit accounts. The trustees decided to place £170,000 with Quilter Cheviot, a firm of investment managers in October 2019, and transferred £170,000 to an account they believed to be in the name of Quilter Cheviot.

In September 2020, the charity approached Quilter Cheviot for a statement and maturity value only to be informed by Quilter Cheviot that they had no knowledge of funds being placed with them. The charity then discovered that they had transferred funds to a "cloned" account and that a fraud had been perpetrated on them.

Upon discovery, the trustees took steps to inform the Charity Commission who advised them to report the matter to Action Fraud and the police, which we duly did.

We have had extensive correspondence with the Charity Commission, Action Fraud and the charity's bankers, Virgin Money (previously Yorkshire Bank). We are saddened and disappointed to conclude that there are no realistic prospects of recovering the amount defrauded.

When we meet as trustees we are conscious of growing in our understanding and are seeing the benefits reaped in terms of those who have chosen to register with us.

Practically we remain committed to our statement 'Serving those who serve'. Our desire to serve and honour the Lord as charity trustees is at the base of everything. We are conscious that He is the Lord of all and it is to Him we look for help and wisdom.

We recognise the importance of remaining fresh and in touch with new opportunities, and we see the benefit of appointing the new trustees.

We review annually those who are registered with us and discuss how best we can serve them.

We remain focused on the desire to see younger folk appointed as trustees.

We see the need to develop our presence on the internet and have agreed to enhance our website. Alongside this we are looking to produce videos of the work and of those who initiated the vision. Safeguarding has become extremely important and we realise that personal integrity and financial honesty are not issues to be taken lightly by the trust or by those registered with us. It was shocking to us that we were defrauded by unknown people who had cloned a bona fide investment company (Quilter Cheviot). Once it was realised we contacted Action Fraud and started the process of challenging Yorkshire Bank who have steadfastly refuted our claims that they had a responsibility. We are pleased to be told by our business manager at HSBC that he was pleased with our efforts to fulfil financial security.

#### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Chris French  
Trustee  
14 January 2022

Avail

Independent Examiners Report

Independent Examiner's Report to the trustees of Avail

I report to the trustees on my examination of the accounts of Avail for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ICAEW (The Institute of Chartered Accountants in England and Wales).

Matter of Concern

I have completed my examination. I have identified a matter of concern in my report because I have concerns that there has been material expenditure or action not to be in accordance with the trusts of the charity.

The accounts disclose a loss of an investment of £170,000. The trustees explained this arose because they transferred £170,000 (2 payments of £85,000 each) to an account they believed to be in the name of an investment manager.

In September 2020, the charity approached the investment manager for the statement and maturity value only to be informed by the investment manager that they had no knowledge of the funds being placed with them. The trustees then disclosed that they had transferred funds to a "cloned account" and that the fraud has been perpetrated on the charity. The trustees have actively attempted to recover the funds, but without any success. The trustees have reported the matter to the charity's bankers, the Charity Commission and Action Fraud.

Other than this matter, I can confirm that no other material matters have come to my attention in connection with the examination giving me cause to believe that in, any material aspect :

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Raza Effendi FCA MBA

ICAEW (The Institute of Chartered Accountants in England and Wales)

HCA Group

Capital House , 7 Sheepscar Court, Northside Business Park

LS7 2BB

14 January 2022

Avail  
Statement of Financial Activities  
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	677,137	36,602	713,739	580,064
Total		677,137	36,602	713,739	580,064
Expenditure on:					
Mission support	4	599,796	10,601	610,397	417,688
Other	5	15,265	1,764	17,029	47,566
Total		615,061	12,365	627,426	465,254
Net losses on investments due to fraud	9	-	(170,000)	(170,000)	-
Net (expenditure)/income	6	62,076	(145,763)	(83,687)	114,810
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		62,076	(145,763)	(83,687)	114,810
Net movement in funds		62,076	(145,763)	(83,687)	114,810
Reconciliation of funds:					
Total funds brought forward		303,089	241,369	544,458	429,647
Total funds carried forward		365,165	95,606	460,771	544,457

Avail  
Balance Sheet  
at 31 March 2021

Charity No. 1017386		2021 £	2020 £
Fixed assets			
Tangible assets	8	2,811	3,307
Investments	9	-	170,000
		<u>2,811</u>	<u>173,307</u>
Current assets			
Debtors	10	7,972	9,005
Cash at bank and in hand		451,188	363,346
		<u>459,160</u>	<u>372,351</u>
Creditors: Amount falling due within one year	11	(1,200)	(1,200)
Net current assets		<u>457,960</u>	<u>371,151</u>
Total assets less current liabilities		<u>460,771</u>	<u>544,458</u>
Net assets excluding pension asset or liability		<u>460,771</u>	<u>544,458</u>
Total net assets		<u><u>460,771</u></u>	<u><u>544,458</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		95,606	241,369
		<u>95,606</u>	<u>241,369</u>
Unrestricted funds	12		
Designated funds		365,165	303,089
		<u>365,165</u>	<u>303,089</u>
Total funds		<u><u>460,771</u></u>	<u><u>544,458</u></u>

Approved by the trustees on 14 January 2022

And signed on their behalf by:

Chris French  
Trustee  
14 January 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

## Avail

### Notes to the Accounts

#### Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Equipment 15% reducing balance

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	553,306	26,758	580,064
Total	<u>553,306</u>	<u>26,758</u>	<u>580,064</u>
Expenditure on:			
Charitable activities	405,304	12,384	417,688
Other	40,823	6,742	47,565
Total	<u>446,127</u>	<u>19,126</u>	<u>465,253</u>
Net income	<u>107,179</u>	<u>7,632</u>	<u>114,811</u>
Net income	<u>107,179</u>	<u>7,632</u>	<u>114,811</u>
Net movement in funds	<u>107,179</u>	<u>7,632</u>	<u>114,811</u>
Reconciliation of funds:			
Total funds brought forward	195,909	233,738	429,647
Total funds carried forward	<u><u>303,088</u></u>	<u><u>241,370</u></u>	<u><u>544,458</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	645,049	33,604	678,653	547,159
Gift Aid	32,088	2,998	35,086	32,905
	<u><u>677,137</u></u>	<u><u>36,602</u></u>	<u><u>713,739</u></u>	<u><u>580,064</u></u>

## 4 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Gifts and Mission Support	589,748	560	590,308	379,700
Disaster Relief	-	-	-	25,570
Child Support	10,048	10,041	20,089	12,418
	<u>599,796</u>	<u>10,601</u>	<u>610,397</u>	<u>417,688</u>

## 5 Other expenditure

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
Motor and travel costs	3,245	-	3,245	23,732
Premises costs	1,474	1,400	2,874	12,036
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	496	-	496	583
General administrative costs	8,850	364	9,214	10,015
Legal and professional costs	1,200	-	1,200	1,200
	<u>15,265</u>	<u>1,764</u>	<u>17,029</u>	<u>47,566</u>

## 6 Net (expenditure)/income before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	496	583

## 7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Fixtures and Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2020	30,776	30,776
At 31 March 2021	<u>30,776</u>	<u>30,776</u>
Depreciation and impairment		
At 1 April 2020	27,469	27,469
Depreciation charge for the year	496	496
At 31 March 2021	<u>27,965</u>	<u>27,965</u>
Net book values		
At 31 March 2021	<u>2,811</u>	<u>2,811</u>
At 31 March 2020	<u>3,307</u>	<u>3,307</u>

9 Investments

	Total £
Cost	
At 1 April 2020	170,000
Loss due to fraud	(170,000)
At 31 March 2021	<u>-</u>
Net book values	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>170,000</u>

10 Debtors

	2021 £	2020 £
Other debtors	7,972	9,005
	<u>7,972</u>	<u>9,005</u>

11 Creditors:

amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

12 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:	241,369	(133,398)	(12,365)	95,606
<i>Total</i>	<u>241,369</u>	<u>(133,398)</u>	<u>(12,365)</u>	<u>95,606</u>
Unrestricted funds:				
Designated funds:	303,089	677,137	(615,061)	365,165
<i>Total</i>	<u>303,089</u>	<u>677,137</u>	<u>(615,061)</u>	<u>365,165</u>
Total funds	<u>544,458</u>	<u>543,739</u>	<u>(627,426)</u>	<u>460,771</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,811	-	2,811
Net current assets	192,354	265,606	457,960
	<u>195,165</u>	<u>265,606</u>	<u>460,771</u>

14 Reconciliation of net cash

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	363,346	87,842	451,188
	<u>363,346</u>	<u>87,842</u>	<u>451,188</u>
Net cash	<u>363,346</u>	<u>87,842</u>	<u>451,188</u>

Avail  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(83,687)	114,811
Adjustments for:		
Depreciation of property, plant and equipment	496	583
Decrease in trade and other receivables	1,033	21,843
Decrease in trade and other payables	-	(1)
Net cash (used in)/provided by operating activities	<u>(82,158)</u>	<u>137,236</u>
Cash flows from investing activities		
Loss from fraud	170,000	-
Net cash from investing activities	<u>170,000</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	87,842	137,236
Cash and cash equivalents at the beginning of the year	363,346	396,110
Cash and cash equivalents at the end of the year	<u>451,188</u>	<u>533,346</u>
Components of cash and cash equivalents		
Cash and bank balances	451,188	363,346
	<u>451,188</u>	<u>363,346</u>

Avail  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	645,049	33,604	678,653	547,159
Gift Aid	32,088	2,998	35,086	32,905
	<u>677,137</u>	<u>36,602</u>	<u>713,739</u>	<u>580,064</u>
Total income and endowments	677,137	36,602	713,739	580,064
Expenditure on:				
Charitable activities				
Gifts and Mission Support	589,748	560	590,308	379,700
Disaster Relief	-	-	-	25,570
Child Support	10,048	10,041	20,089	12,418
	<u>599,796</u>	<u>10,601</u>	<u>610,397</u>	<u>417,688</u>
Total of expenditure on charitable activities	599,796	10,601	610,397	417,688
Motor and travel costs				
Travel and subsistence	3,245	-	3,245	23,732
	<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>23,732</u>
Premises costs				
Rent	1,474	1,400	2,874	9,141
Other premises costs	-	-	-	2,895
	<u>1,474</u>	<u>1,400</u>	<u>2,874</u>	<u>12,036</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and Equipment	496	-	496	583
Bank charges	856	84	940	990
Software, IT support and related costs	4,554	-	4,554	3,818
Sundry expenses	3,044	-	3,044	4,564
Telephone, fax and broadband	396	280	676	643
	<u>9,346</u>	<u>364</u>	<u>9,710</u>	<u>10,598</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Total of expenditure of other costs	<u>15,265</u>	<u>1,764</u>	<u>17,029</u>	<u>47,566</u>
Total expenditure	615,061	12,365	627,426	465,254

Avail

Detailed Statement of Financial Activities

Net losses on investments due to fraud	-	(170,000)	(170,000)	-
Net (expenditure)/income	62,076	(145,763)	(83,687)	114,810
Net (expenditure)/income before other gains/(losses)	62,076	(145,763)	(83,687)	114,810
Other Gains	-	-	-	-
Net movement in funds	62,076	(145,763)	(83,687)	114,810
Reconciliation of funds:				
Total funds brought forward	303,089	241,369	544,458	429,647
Total funds carried forward	365,165	95,606	460,771	544,457