

PIONEERS

REPORT OF THE TRUSTEES
YEAR ENDED 31st DECEMBER 2021

PIONEERS

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DISCOVER



Report of the trustees and Financial Statements
for the Year Ended 31 December 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. 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 aims

The object of the Charity is to advance the Christian religion in the greater Sudan ("The Sahel"), elsewhere in Africa and throughout the world. To relieve persons in need (regardless of their religion or ethnic origin) living in the Sahel, elsewhere in Africa and throughout the world with the object of improving their conditions of life and thereby demonstrating the love of Jesus Christ.

// Public benefit

The trustees are aware of the Charity Commission guidance on Public benefit and this is taken into account when considering the charity's objectives. The trustees believe that our work and current activities as illustrated in this document meet this guidance in every material respect.

// Welcome from the Chair

It is a pleasure to welcome you to the 2021 Annual Report for Pioneers UK.

I have had the privilege of being the chair of trustees for 5 years now and each year I am astounded by the sacrificial work that is carried out by the staff, members and volunteers associated with the organisation.

2021 has brought ongoing challenges as, along with the rest of the world, we have continued to navigate the complexities of gradually emerging from the global pandemic. I am so pleased that despite this we have continued to innovate and to mobilise Pioneers workers to serve in different countries.

As trustees we continue to appreciate the excellent leadership given to our ever expanding office team by our CEO, Rev Stephen Carling. This has resulted in locally based staff being able reap the benefits of being able to flexibly move back into the office when allowed whilst maintaining the positives of some working from home. Daily Zoom catch up and prayer times have been tremendously helpful to continue leading to greater team inclusion for both remote and office based staff. Sometimes trustees have also been able to join, leading to increased staff and trustee engagement.

As trustees we have continued to fulfil our responsibilities by holding board meetings both online and in person as well as being part of working groups and individual connections with staff.

We continue to invest and steward the resources we have in order to fulfil our goals and to that end we plan to significantly streamline our reserves in order to invest funds into visionary field projects. The trustees and staff have also developed a Creation Care policy that we are continuing to expand and develop as we see caring for God's creation as an integral part of our mission.

The trustees hope that we will continue to mobilise many more Christians from the U.K. into mission both here and abroad and to promote a greater vision of God's mission to the world in our churches in the U.K., especially amongst the African diaspora.

I am grateful for each one of our inspiring team who are playing a part in this.

MHickson

Dr Julie Ruth Hickson

Chair



// History and Objectives

In 1904 the first four missionaries of the Sudan United Mission were sent by boat from Liverpool to Nigeria, West Africa. They went so as to offer the Christian message, to meet the holistic need of human beings everywhere and to see a national church planted amongst the indigenous peoples of this part of Africa. Over the years, thousands of SUM missionaries have given their lives to medical, agricultural, educational, and social work in Nigeria. As well as the hospitals, schools and colleges, agricultural projects and social initiatives established, a strong and growing national church has been planted which now sends its own missionaries to more and more countries of Africa and beyond.

From the 1990s, the Mission expanded its work to other countries throughout western, northern, central, and eastern Africa, working in conscious partnership with indigenous churches and Christian agencies in these countries.

In 2007, the Mission joined Pioneers and, today, is part of an international Mission family that sends Christian workers from 17 national sending gateways to 103 countries - over 3,200 members worldwide in 340 ministry teams, serving 510 people groups in 287 languages.

Throughout our 116-year history, our core DNA and vision have driven us to remain at the forefront of engagement and development across the world. We have a passion for God and his message of hope for all peoples. We are committed to working in partnership with indigenous churches and seeing the church of Jesus Christ planted and growing for the good of every people group across the world; and we continue to have wide ranging social impact as we holistically serve others in a huge variety of ways to meet material as well as spiritual needs. And ever since 1904, when we tentatively stepped onto those boats to begin a pioneering work in Nigeria, we have continued to support and encourage our members and partners in their passions and vocations in order to fulfil the vision and goals of the organisation.

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- **Advancement of the Christian religion in Africa and the world**
- **Relief of persons in need (regardless of their religion or ethnic origin) in Africa and the world**
- **To support, teach, instruct and otherwise encourage in the Christian faith those who profess to be committed Christians in Africa and the world**
- **The promotion of awareness amongst those who profess to be Christians of the spiritual needs of persons living in Africa and the world**

// Welcome from the CEO

Alongside many organisations worldwide, Pioneers found 2021 to be a year full of challenges, just as the previous year had been.

COVID restrictions affecting travel and the work environment meant that we have needed to be creative in the work that God has put before us.

I am therefore pleased to say that, in the face of these difficulties, I have had the privilege of witnessing our field workers - those overseas as well as in needy locations within the UK - and also our hard-working office staff team here in South Yorkshire, adapt and grow to respond to the circumstances around them. As a sending Base team, we saw a continuous flow of enquirers across 2021. Moreover, by being creative in our communications, mentoring and church relationships, we have been able to press on with the recruitment, sending and sustaining of field workers both in the UK and overseas, in the work of the *missio Dei*.

I am grateful to God that we have been able to forge closer working relationships with the staff team of our sister Charity, AWM-Pioneers and have also established a formal ministry partnership with the Leeds-based Afro Diaspora Mission Network (ADMiN) with whom we share the desire to mobilise people of African heritage in the UK to reach out missionally to their near-neighbour communities and even be open to God calling them in mission to the regions of their ancestors' birth.

Twice-yearly staff training, now a regular feature of our office calendar, has enabled us to not only improve our professional skills but also to become aware of any areas for improvement within the process of supporting people called to mission. We have drawn upon good practice from our sister sending Bases across 6 continents and continue to offer help to emerging sending Bases in whatever way we can to enable them to continue to grow and gain momentum.

We hope that as you read through this report of our 2021 activities, you too will be encouraged and inspired by the worldwide Pioneers mission family and network of mission agencies across the body of Christ within which we work for the sake of God's Kingdom.

On behalf of the Pioneers UK Team



Rev Stephen Carling

CEO



// Strategic Report – Charitable Activities

At Pioneers UK, we are deeply committed to ministering to both the spiritual needs and to the material and 'felt' needs of those with whom we work. Below are some of the highlights that have promoted a fairer, more hopeful society in 2021 through our charitable aims.

PIONEERS

We have made a difference through the relief of persons in need (regardless of their religion or ethnic origin) in Africa and the world.

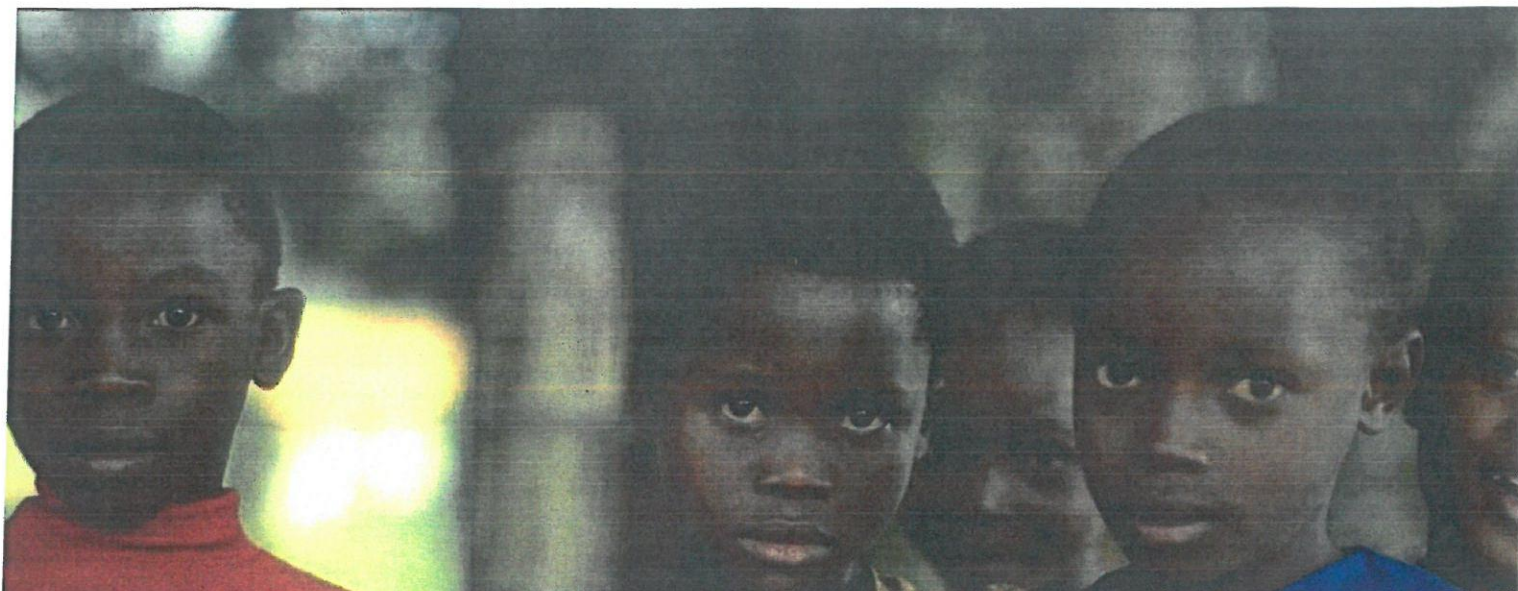
Using Business to Provide Employment for the Poor in South East Asia

PI-UK Field Workers in South East Asia have set up a co-operative business revitalising the local chocolate industry. By employing and training over 45 local women and men, our workers have established a manufacturing and wholesale business which is already being managed by local people. Such a business provides family income to send children to school, provide nutritious food and respectable clothing, as well as allowing a money-saving, rather than a subsistence, culture to emerge.

Goats as 'Banks' for the Poorest of Ugandan Women

Widows have very few rights and often their land gets 'grabbed' by relatives when their husband dies, meaning they cannot even grow their own food. A Pioneers UK Field Member serves as Assistant Director within a Ugandan-led charity registered in both Uganda and Scotland. Thanks to a grant from a British charitable trust partnering with Pioneers UK, David and the team have been able to buy many high-quality female goats to act as 'cash cows', quite literally. The goats are a source of tangible hope for the widows who will be able to sell the offspring for medical requirements, school fees or food. Over 100 widows or abandoned women have benefitted from this project since 2021.





Facilitating Education and Nutrition for Poor and Migrant Children

Uganda has one of the youngest and most rapidly growing populations in the world, with over 50% of the population under 15 years of age. The Arua area experiences multiple social problems caused by family breakdown, alcohol and drug addiction and a high disease burden. Many children are neglected and many parents and guardians are not able to afford to send their children to school.

Cheka Child, set up by Pioneers UK Field Members alongside Ugandan nationals, helps facilitate a sponsorship project that grants access to education for poverty-stricken children, selected by local social workers.

In 2021, 28 children were given a place in school who otherwise wouldn't have been able to be there. In 2021 this number increased to 30. In addition, in the face of deepening Covid crisis, the charity's 'Covid Meals' programme provided emergency food packs benefitting nearly 200 children and well over 120 adults.

Tackling Extreme Social Isolation among Refugee Families with Special Needs Members in Cardiff

Migrants living in the UK are at risk of experiencing extreme loneliness and isolation. Migrant parents of children with special needs often find themselves doubly isolated, unable to fit into the mainstream foreign culture because of language barriers and also struggling to find community among their own ethnic group due to their child's needs.

Our Cardiff-based project supports upwards of 80 migrant beneficiaries by running inclusive, integrative events and classes. One service user recently explained, "Because of my son's needs we have felt very isolated. We are so grateful for this help. It makes us feel we belong."



Vital Support Received from Grant-making Trusts

In addition to the social impact of our ongoing projects, we are delighted to report that our income from grant-making trusts in 2021 allowed us to provide a number of one-off needs-based grants through our project partners. Our grant income was used, for example, to:

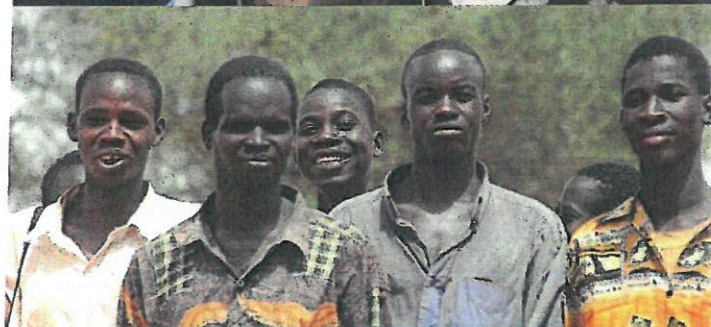
Support isolated Asian women and their families in Northern England through regular home visits and formal English lessons to enable them to better integrate into their community.

Supply equipment for our Cardiff-based programme which promotes the integration of migrant children with learning disabilities and their families into local communities and which combats the risk of severe social isolation.

Help fund a large-scale peace and reconciliation project in northern Nigeria between Muslim and Christian communities caught up in the violence and hostage-taking often fuelled by inter-faith friction and extremists.

Keep low-income students in their studies at the Theological College of Northern Nigeria.

Help fund a website for isolated young people seeking answers to their heart-felt spiritual questions.



We are very grateful to the trusts who have invested in our work this year and we plan to continue developing these relationships in 2022 so that we may further increase our capacity to nurture positive change in the communities we serve.

We are making a positive difference in advancing the Christian faith. This is exemplified by a few key facts:

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We have made a difference through the advancement of the Christian religion in Africa and the world.

By the end of 2021 we had 72 active adult field workers in PI UK (excluding short-term workers).

In order to integrate effectively into local communities, our workers are encouraged to undertake intensive language acquisition, and most will have received some cross-cultural training prior to departure. There is a dedicated Member Care team, including several skilled volunteers, providing ongoing practical and mental health support.

As well as the specific project work outlined, our workers are engaged in local hospitals; schools (local and International); tertiary education (including theological colleges); youth initiatives; HIV/Aids screening and training, palliative care; IT administration and teaching; prison outreach; community development; environmental work; authoring books; setting up local business initiatives; and encouraging understanding and friendship with other faith groups. In most cases, they are befriending the most vulnerable, often despised, in societies.

It is in these contexts that each worker sought to sensitively share the life, love and hope they have as a Christian in a gracious and loving way, both in actions and words.

Despite the pandemic, throughout 2021, PI UK maintained and developed excellent working partnerships with sister sending bases in Africa, Asia, Oceania and the Americas, and other agencies through the placement of staff in numerous countries worldwide and by financial support of projects engaged in the holistic wellbeing of local communities.

The assessment of outcomes of such work is reinforced with field visits by trustees, the UK Director and base staff from time to time, as finances permit, and regular feedback from the Pioneers International structure of local and regional leadership.



PIONEERS

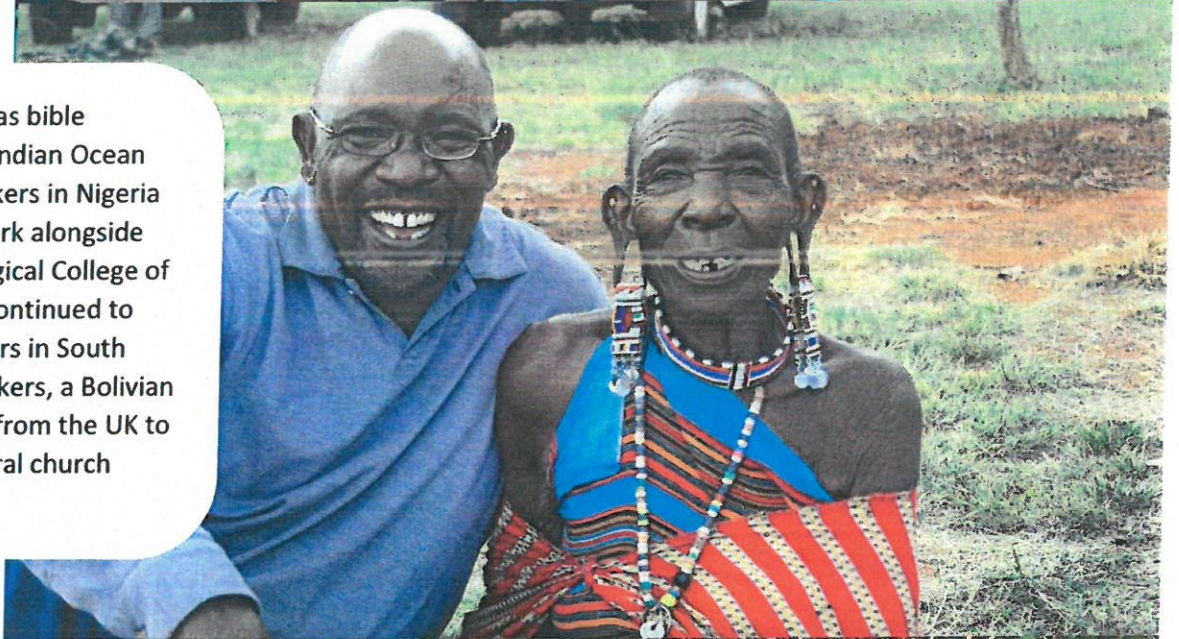
We have made a difference to support, teach, instruct and otherwise encourage in the Christian faith those who profess to be committed Christians in Africa and the world.

Students on Medical Electives serving through Pioneers UK in 2021 in overseas hospital locations have been able to enrich their training by learning from local doctors and nurses and working in cross-cultural partnership in African and Asian countries. These local medical staff are often Christian and so they too are being trained to express their faith in actions as well as words.

Many of our workers give many hours of their time sharing their faith to encourage younger or less mature believers. This may be in a formal setting, as teachers or lecturers, or in a less formal setting, as youth workers, sports coaches, medical and lifestyle advisors and local community development workers.



While new workers started as bible teachers in a college in the Indian Ocean region, our established workers in Nigeria continued to lecture and work alongside the managers at the Theological College of Northern Nigeria. Another continued to train Christian school teachers in South East Asia, while our fieldworkers, a Bolivian national, travelled regularly from the UK to support poorly resourced rural church pastors in his homeland.



Thanks to generous UK donations to our Christmas 2021 Appeal, many more Nigerian Christians are being trained by Pioneers workers to express love, peace and humility towards their Muslim neighbours in inter-ethnic conflict areas across the country. Moreover, since 2003, over 175,000 West African Christians in six nations have been educated about HIV/Aids and how lifestyle choices can make them more vulnerable. . Under the banner of Grace and Light and the leadership of our Pioneers workers, over 12,000 people in Nigeria, Cameroon, Chad, Liberia, Sierra Leone and Zambia were tested for Aids in 2021.



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We have made a difference through the promotion of awareness amongst those who profess to be Christians of the spiritual needs of persons living in Africa and the world.

In 2021, despite the closure of our office during part of the year, staff members and volunteers promoted the needs and opportunities to interested parties, Bible colleges, churches, supporters and donors in the UK. To raise awareness in the UK and beyond, use was made of promotional and resource materials, the internet, social media sites and public meetings. These include special conferences made up of retired, senior missionaries who continue to provide a vital source of spiritual support to the work.

Due to the Covid pandemic, we were not able to offer our usual short-term trips abroad. Typically, these are offered to young people, providing an excellent means for them to get more exposure to the needs of other countries. We also encourage younger people to serve as Interns in our UK based cross-cultural programmes and through the staff team.

6 8 64 19 182

applications for
long term missions
were received

new adult
field workers
appointed
into Pioneers

new people
interested in
long term or
short-term
field work
asked to be
put on to our
database.

attended our
'taster'
weekend for
prospective
field workers
asked to be
put on to our
database.

attendees to our
webinars – a new
feature to our
calendar thanks to
the changes due to
the pandemic asked
to be put on to our
database.

// Financial Review

The financial results for the company for the year ended 31 December 2021 are set out in the Financial Statements.

The trustees of Pioneers UK are committed to investing in the future development of the Charity whilst managing the possible, likely or very likely risks facing us, with the reserves target and budget being driven by the balance of both investment and risk.

// How We Steward Our Finances

Our unrestricted reserves for the year ending 2021 show a balance of £1,910,055 (2021: £1,494,734).

Of which £938,964 is held as an investment with St James place portfolio. This can be withdrawn as cash, with seven days' notice if the Charity needed it. Therefore, this fixed asset is easily accessible in nature.

Within the unrestricted reserves amount, there is a designated amount of £502,654 (2021: £502,654) which is the direct income from the sale of the previous freehold offices, and is currently set aside for the future purchase of new suitable premises.

The remaining undesignated amount of £1,407,401 (£1,910,055 - £502,654 reserved for the new building) is split into the following:

Our reserve policy which sets out the target reserves level and key principles by which we manage any excesses or deficits are compared to the budget. Our aim is to maintain our reserves at a sufficient level to ensure our financial resilience and sustainability, including protecting us against risk identified in the risk register/policies. We will endeavour to gain the appropriate balance between ensuring a sustainable financial position and using funds to fulfil our charitable activities and mission.

Our policy is to maintain available reserves of over £350,000, which is composed of:

- Contingency Reserves (£205,000)
- Financial Management Reserve (£75,000)
- Strategic Initiatives Fund (£40,000)
- Pension Fund Reserve (£30,000)

We have also set aside £492,031 which are funds received in the 2021 financial year for the work of our missionaries overseas and within the United Kingdom.

We have also set aside an amount of £305,118 as an asset held for the sale of property left to Pioneers UK Ministries as a legacy.

The total amount of £350,000 + £305,118 + £492,031 + £502,654 = £1,649,803 is designated for this purpose.

The remaining £260,252 is in a portfolio of investments designed to yield a 4% return in order to maximise resources both now and ongoing.

// Budget and Costs

In recognition of the amount in investment, we operated on a deficit budget basis during 2021, so that all undesignated funds can be fully utilised for the ongoing running and growth of the organisation, with any deficit being covered by ROI.

The underlying unconsolidated position of PIUK on Unrestricted Funds comprised a surplus before gains on investments of £314,631 (2021: £58,673 deficit) and total surplus before gains on investments on all funds for the year of £350,706 (2021: £65,710 deficit). The net surplus after gains on all funds was £462,771 (2021: £57,884 deficit).

The increase in surplus was due to the amount of £305,118 asset held for the sale of property left to Pioneers UK Ministries as a legacy.

During 2021 costs continued to be monitored and controlled well by management. This resulted in an underlying unconsolidated position of PIUK on Unrestricted Funds comprised a Surplus of £417,365

This surplus means we cautiously still able to invest in and encourage an increasing number of missionaries during 2021 and 2022, which, with our financial planning, means we are confident any increase can be supported ongoing. Our policy of a deficit budget will continue into the 2022 financial year.

Most of the funding towards underlying costs comes from voluntary donors, for whom we are most grateful. Their generosity not only provided the bulk of supporting general funds but also made gifts of £87,626 to additional projects supported and championed by PIUK.

With the considerable help of Global Connections, we have pension arrangements (with Scottish Widows) in place for our UK employees which comply with the UK Government's Auto Enrolment regulations. Our staging date for Auto Enrolment was 1st June 2021. We can confirm that we are fully compliant. Similar arrangements are in place for our overseas missionaries.

At the end of the period covered by this report, Pioneers UK Ministries remains in a sound financial position, benefiting from reserves accumulated over several years and more recently from the sale of Bawtry Hall.

// Investment Policy And Objectives

During 2014, £1,250,000 was placed in a portfolio of investments designed to produce a prudent 5% return. During 2015, £650,000 was transferred back into cash and reinvested in a longer-term savings account. The trustees are now considering investing a portion of this into residential investment properties and using £500,000 to purchase a new head office for the Charity.

The largest investment held by the charity is the St James Place portfolio, totalling £938,964.35 and this can be withdrawn as Cash, with seven days' notice if the charity needed it. Therefore, this Fixed Asset, is actually very liquid in nature.

The trustees continue to take a lower risk approach with a view to maximise capital growth rather than short term investment income.

Trustees work alongside financial advisors to ensure funds are invested ethically in line with the Charities Commission guidelines. Investments are reviewed annually to ensure fund managers continue to comply with the investment policy as set by trustees.

// Reserves Policy

The level of reserves can be seen from a review of the Balance Sheet at 31 December 2021 and stands at £2,103,502 (2021: £1,640,731). Of this, £502,654 has been set to one side in a designated property fund to purchase a new head office for the Charity. The head office will be used for training and supporting the charitable objectives.

Pioneers UK keeps what it believes is sufficient funds, in deposits with reputable bank accounts and at short notice to meet short- and medium-term losses, financial setbacks, and known projects. Apart from that invested in St James' Place, Lazard Asset Management and M&G Investments, any remaining reserves are invested in low-risk term deposits, to ensure the maximum rate of interest, whilst, as far as practical, still being covered by the FSCS guarantee.

Reserves have been maintained at this level or more throughout 2021. The Board receives an update on its 3 years' Reserves Projection at each Board meeting in the year, as a key aspect of its financial reporting.

The Board had already, in 2021, decided to significantly streamline our reserves in order to invest funds over the next five years in at least one visionary field project. Therefore, over these years, we will see a planned reduction in our unrestricted funds to reflect our commitment to responsible stewardship of the resources placed into our care.

Alongside this, Pioneers UK trustees continue not to budget for any projected legacy income, and instead, where an annual deficit budget is approved, plan that legacy income will be used to offset any deficit. We work on the assumption that legacy giving may begin to decline with an ageing demographic of legacy givers. In addition, income gained from the investment policies also help to offset the annual deficit.

The trustees believe that this new divestment and continued policy of a deficit budget rightly uses the cash resources to move the organisation forward whilst maintaining a healthy reserves balance.

// Fundraising Policy

Pioneers UK Ministries is fully compliant with the Code of Fundraising Practice and we are registered with, and recognised by, the Fundraising Regulator. In addition, our Partnership Development Manager, responsible for fundraising, is registered with the Chartered Institute of Fundraising.



// Going Concern

The trustees have a reasonable expectation that the company (and group) has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis for accounting in preparing the annual financial statements.

// Structure, Governance and Management

Pioneers UK is a company limited by guarantee to the value of £1 per member and not having a share capital. The governing document is the Memorandum and Articles of Association of the company and members of the Pioneers UK Board are the Directors of the company.

// Organisational Structure / Governance

The Pioneers UK Board is the governing body of trustees, to whom CEO, Reverend Stephen Carling, is accountable. New trustees are proposed and appointed by the existing members, to serve for an initial term of five years. They are orientated to their task by the Board Chair and are given an induction pack with detailed information and the role and responsibility of trustees.

In 2021 the Board met three times, in addition to the AGM. Two of these on Zoom calls and one in person. These meetings included time with office staff as a mechanism to improve communication and obtain additional reassurances on efficiency and effectiveness. Ad hoc committees are formed to address specific issues. The trustees also held three planned zoom calls in between trustee meetings for the purpose of update and brief review. The Board's governance role focuses on compliance and strategic policy development. The trustees bring a mix of skills and experience to the governing body, many of whom have had a long and therefore stable association with the work.

// Staffing and Office

The UK office staff team are responsible for the implementation and execution of the policies and strategies and maintaining the operational efficiency of the organisation. Paid employees working in this team spread over the UK equate to 12 FTE. We were very pleased to welcome Chris Burges and Justin Elkins onto the team to develop and progress the work we do amongst students and churches. We have been especially pleased to have employed Harriet Ngugi from Kenya to continue to develop our work among the African Diaspora in the UK. Paul Flack, our Australian Finance manager, moved on to a field appointment with Pioneers and Chris Mukuka (originally from Zambia) has stepped up into this role ... and, during 2021, we have appointed two part-time Finance Assistants to support the work of our finance department. We are very pleased to continue to be a significantly multi-cultural staff team!

// Volunteers

We are very grateful to our volunteers who help in the office and with activities in different areas of the UK. This includes maintaining and developing a very active cohort of former SUM and Action Partners missionaries, whose prayerful, on-going support of the present-day work of Pioneers UK Ministries is vital. In 2021 we had help from ten regular volunteers and a few occasional volunteers.

// Key Management Remuneration

Total remuneration paid to key management during the year amounted to £223,135 (2021: £186,445).

This is set by the board of trustees, in consultation with the Director of Pioneers UK. The Director of Pioneers UK then informs and arranges the salaries with the finance Department.

// Risk Management

The Board of trustees annually review the assessment of risks to which the Charity may be exposed. A Risk Map (Assessment) has been updated for the year and this is done on an annual basis. The exercise closely exams risk in the following categories: strategic risk, operational risk, personnel risk, financial risk, and reputational risk.

A current operational risk concerns the IT systems, data security, and backing up of data. To mitigate this risk, we have outsourced this aspect to an IT company (Smellie Savage) who provide appropriate solutions. Additionally, we have completed the transitioning of our finance systems to two online platforms (Infoodle and Xero) to help lower risk regarding the backing up of financial and CRM-related data.

// Data Protection and GDPR

As an established charity, we are fully aware and compliant with the Data Protection Act 2019 (DPA 2019) which includes the General Data Protection Regulation (GDPR). Dr Katherine McConkey is the Trustee responsible for the oversight of Data Protection and supported by a staff member responsible as Data Protection Officer. Pioneers UK Ministries has a clear Data Protection Policy issued to all employees, both within the UK and overseas. In addition, we have a Data Breach Policy. Our digital data is stored entirely online and is managed by a professional IT consultancy. Discussions on current law, security and compliance are regularly held both locally and across various Pioneers International working groups worldwide.

// Significant Relationships

We continue as a UK national Base for the international Pioneers movement.

During 2021 we continued the significant ministry partnership with the Afro Diaspora Mission Network (ADMiN) approved by the trustees in 2021. This is an Afro-indigenous initiative, founded in the UK, to mobilise global African diaspora Christians into serving African and other people groups across the world is in the final stages of applying for UK charitable status itself. A second objective of ADMiN is to support mobilisation movements in the global south and the trustees of Pioneers UK have approved in 2021 the employment of an Afro-diaspora mobiliser as part of our own Mission's wider mobilisation efforts.

The director hopes to visit Nigeria and the Church of Christ in Nations (COCIN) in October/November 2022 to pursue the strengthening of our historic partnership with this large African denomination for the sake of relevant mobilisation of Christians within the global south as well as other parts of the world.

The relationship between Pioneers UK and Action Partners Corporation (APC) continues, though APC is now a dormant charity.

The close relationship with Arab World Ministries-Pioneers (also a member of the Pioneers International movement), has been strengthened throughout the year via regular meetings between trustees, the two respective directors and staff plus engaging in various joint programmes.

Pioneers UK is a member of Global Connections, formerly the Evangelical Missionary Alliance.



// In Summary

We are very pleased to say that despite the pandemic, Pioneers UK continued to make progress towards its objectives in 2021 as evidenced in the increase of applicants to join the field work, field worker members being sent out to their new workplaces, and a further small net increase of office staff, representing a growing capacity.

We have developed through 2021 a hybrid of virtual and in-person engagement with churches, supporters, and enquirers ... as well as strengthening a hybrid approach to staff team gatherings and resourcing.

Significant relationships with supporters, like-minded organisations and strategic listening has helped to create further network partnership opportunities for growth in each of our objectives.

We are grateful to come out of almost two years of the pandemic with good resources, healthy staff, new opportunities and creative ways to further our work.

We continue to enjoy the benefits of belonging to the wider group of Pioneers International, with additional expertise in mission work being drawn from some 104 countries with staff deployed through this worldwide movement totalling over 3,000 members, involving 227 language groups. We have every reason to look forward to seeing such growth in 2022.

// Future Plans

We remain committed to the promotion of Pioneers in the UK in order to increase the number of people being mentored and, in due course, being sent out to where they feel they are called. This includes developing our working relationship with the London-based centre of an international mobilisation agency with experience and resources for the Christian student world as well as continuing a greater collaboration with our sister Pioneers' charity, AWM-Pioneers. The focus will be on developing a shared presence at Christian events and working together in targeted areas of mobilisation. Diaspora ministry will continue and be strengthened.

We will explore developing mutually-supportive relationships with the three African mobilisation offices for Pioneers in Africa.

The trustees' decision to divest some of its money to put into new mobilising projects – especially where this supports global south initiatives - has the potential to move the organisation forward significantly over the coming years. We hope to strengthen current pathways, alongside new ones, to maximise the impact of the resources we have.

We continue to explore options in respect to the purchase of a new facility to act as HQ for Pioneers in the years to come.

// Reference and Administrative Details

Registered Company number

02917955 (England and Wales)

Registered Charity number

1037154

Registered office

Bawtry Hall
Bawtry
Doncaster
South Yorkshire
DN10 6JH

trustees

Dr J R Hickson - Chairperson
Mr D R Maddock
Mrs C J Register
Mr P J Maddock FCCA
Rev Dr S Jenkins
Dr C Bignell MRCGP
Dr K McConkey MRCGP
Rev Dr S Gordon
Mrs J Barthow
Rev E Aryee
Mr C Clayton

Company Secretary

P J Maddock FCCA

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

Solicitors

Anthony Collins LLP
134 Edmund Street
Birmingham
B3 2ES

Bankers

National Westminster Bank plc
12 High Street
Doncaster
DN1 1ED

// Statement of trustees Responsibilities

The trustees (who are also the directors of Pioneers UK Ministries for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Wright Vigar Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on

27, 09, 2022

and signed on the board's behalf by:

Dr J R Hickson

Dr J R Hickson - Chair

REPORT OF THE INDEPENDENT AUDITORS & FINANCIAL INFORMATION

Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2021
for
Pioneers UK Ministries

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

Pioneers UK Ministries

Contents of the Financial Statements
for the Year Ended 31 December 2021

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Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

It is a pleasure to welcome you to the 2021 Annual Report for Pioneers UK.

I have had the privilege of being the chair of trustees for 5 years now and each year I am astounded by the sacrificial work that is carried out by the staff, members and volunteers associated with the organisation.

2021 has brought ongoing challenges as, along with the rest of the world, we have continued to navigate the complexities of gradually emerging from the global pandemic. I am so pleased that despite this we have continued to innovate and to mobilise Pioneers workers to serve in different countries.

As trustees we continue to appreciate the excellent leadership given to our ever expanding office team by our CEO, Rev Stephen Carling. This has resulted in locally based staff being able to reap the benefits of being able to flexibly move back into the office when allowed whilst maintaining the positives of some working from home. Daily Zoom catch up and prayer times have been tremendously helpful to continue leading to greater team inclusion for both remote and office based staff. Sometimes trustees have also been able to join, leading to increased staff and trustee engagement. As trustees we have continued to fulfil our responsibilities by holding board meetings both online and in person as well as being part of working groups and individual connections with staff.

We continue to invest and steward the resources we have in order to fulfil our goals and to that end we plan to significantly streamline our reserves in order to invest funds into visionary field projects. The trustees and staff have also developed a Creation Care policy that we are continuing to expand and develop as we see caring for God's creation as an integral part of our mission.

The trustees hope that we will continue to mobilise many more Christians from the U.K. into mission both here and abroad and to promote a greater vision of God's mission to the world in our churches in the U.K., especially amongst the African diaspora.

I am grateful for each one of our inspiring team who are playing a part in this.

Julie Ruth Hickson

Julie Ruth Hickson (Sep 27, 2022 11:44 GMT+1)

Dr Julie Ruth Hickson - Trustee

Alongside many organisations worldwide, Pioneers found 2021 to be a year full of challenges, just as the previous year had been.

COVID restrictions affecting travel and the work environment meant that we have needed to be creative in the work that God has put before us.

I am therefore pleased to say that, in the face of these difficulties, I have had the privilege of witnessing our field workers - those overseas as well as in needy locations within the UK - and also our hard-working office staff team here in South Yorkshire, adapt and grow to respond to the circumstances around them. As a sending Base team, we saw a continuous flow of enquirers across 2021. Moreover, by being creative in our communications, mentoring and church relationships, we have been able to press on with the recruitment, sending and sustaining of field workers both in the UK and overseas, in the work of the missio Dei.

I am grateful to God that we have been able to forge closer working relationships with the staff team of our sister Charity, AWM-Pioneers and have also established a formal ministry partnership with the Leeds-based Afro Diaspora Mission Network (ADMiN) with whom we share the desire to mobilise people of African heritage in the UK to reach out missionally to their near-neighbour communities and even be open to God calling them in mission to the regions of their ancestors' birth.

Report of the Trustees
for the Year Ended 31 December 2021

Twice-yearly staff training, now a regular feature of our office calendar, has enabled us to not only improve our professional skills but also to become aware of any areas for improvement within the process of supporting people called to mission. We have drawn upon good practice from our sister sending Bases across 6 continents and continue to offer help to emerging sending Bases in whatever way we can to enable them to continue to grow and gain momentum.

We hope that as you read through this report of our 2021 activities, you too will be encouraged and inspired by the worldwide Pioneers mission family and network of mission agencies across the body of Christ within which we work for the sake of God's Kingdom.

On behalf of the Pioneers UK Team



Rev Stephen Carling - CEO

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is to advance the Christian religion in the greater Sudan ("The Sahel"), elsewhere in Africa and throughout the world. To relieve persons in need (regardless of their religion or ethnic origin) living in the Sahel, elsewhere in Africa and throughout the world with the object of improving their conditions of life and thereby demonstrating the love of Jesus Christ.

Public benefit

The Trustees are aware of the Charity Commission guidance on Public benefit and this is taken into account when considering the charity's objectives. The Trustees believe that our work and current activities as illustrated in this document meet this guidance in every material respect.

Who are Pioneers UK?

In 1904 the first four missionaries of the Sudan United Mission were sent by boat from Liverpool to Nigeria, West Africa. They went so as to offer the Christian message, to meet the holistic need of human beings everywhere and to see a national church planted amongst the indigenous peoples of this part of Africa. Over the years, thousands of SUM missionaries have given their lives to medical, agricultural, educational, and social work in Nigeria. As well as the hospitals, schools and colleges, agricultural projects and social initiatives established, a strong and growing national church has been planted which now sends its own missionaries to more and more countries of Africa and beyond.

From the 1990s, the Mission expanded its work to other countries throughout western, northern, central, and eastern Africa; working in conscious partnership with indigenous churches and Christian agencies in these countries.

In 2007, the Mission joined Pioneers and, today, is part of an international Mission family that sends Christian workers from 16 national sending gateways to 103 countries - over 3,200 members worldwide in 340 ministry teams, serving 510 people groups in 287 languages.

Throughout our 115 year history, our core DNA and vision have driven us to remain at the forefront of engagement and development across the world. We have a passion for God and his message of hope for all peoples. We are committed to working in partnership with indigenous churches and seeing the church of Jesus Christ planted and growing for the good of every people group across the world; and we continue to have wide ranging social impact as we holistically serve others in a huge variety of ways to meet material as well as spiritual needs. And ever since 1904, when we tentatively stepped onto those boats to begin a pioneering work in Nigeria, we have continued to support and encourage our members and partners in their passions and vocations in order to fulfil the vision and goals of the organisation.

The goals of Pioneers UK are:

- Advancement of the Christian religion in Africa and the world
- Relief of persons in need (regardless of their religion or ethnic origin) in Africa and the world
- To support, teach, instruct and otherwise encourage in the Christian faith those who profess to be committed Christians in Africa and the world
- The promotion of awareness amongst those who profess to be Christians of the spiritual needs of persons living in Africa and the world

These objectives embrace a holistic mission approach that addresses a person's physical, emotional, and spiritual needs, all areas that Jesus addressed in the Christian Gospels.

Report of the Trustees
for the Year Ended 31 December 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities

At Pioneers UK, we are deeply committed to ministering to both the spiritual needs and to the material and 'felt' needs of those with whom we work. Below are some of the highlights that have promoted a fairer, more hopeful society in 2021 through our charitable aims.

We have made a difference through the relief of persons in need (regardless of their religion or ethnic origin) in Africa and the world by:

Using Business to Provide Employment for the Poor in South East Asia

PI-UK Field Workers in South East Asia have set up a co-operative business revitalising the local chocolate industry. By employing and training over 45 local women and men, our workers have established a manufacturing and wholesale business which is already being managed by local people. Such a business provides family income to send children to school, provide nutritious food and respectable clothing, as well as allowing a money-saving, rather than a subsistence, culture to emerge.

Goats as 'Banks' for the Poorest of Ugandan Women

Widows have very few rights and often their land gets 'grabbed' by relatives when their husband dies, meaning they cannot even grow their own food. A Pioneers UK Field Member serves as Assistant Director within a Ugandan-led charity registered in both Uganda and Scotland. Thanks to a grant from a British charitable trust partnering with Pioneers UK, David and the team have been able to buy many high-quality female goats to act as 'cash cows', quite literally. The goats are a source of tangible hope for the widows who will be able to sell the offspring for medical requirements, school fees or food. Over 100 widows or abandoned women have benefitted from this project since 2021.

Facilitating Education and Nutrition for Poor and Migrant Children

Uganda has one of the youngest and most rapidly growing populations in the world, with over 50% of the population under 15 years of age. The Arua area experiences multiple social problems caused by family breakdown, alcohol and drug addiction and a high disease burden. Many children are neglected and many parents and guardians are not able to afford to send their children to school.

Cheka Child, set up by Pioneers UK Field Members alongside Ugandan nationals, helps facilitate a sponsorship project that grants access to education for poverty-stricken children, selected by local social workers.

In 2021, 28 children were given a place in school who otherwise wouldn't have been able to be there. In 2021 this number increased to 30. In addition, in the face of deepening Covid crisis, the charity's 'Covid Meals' programme provided emergency food packs benefitting nearly 200 children and well over 120 adults.

Tackling Extreme Social Isolation among Refugee Families with Special Needs Members in Cardiff

Migrants living in the UK are at risk of experiencing extreme loneliness and isolation. Migrant parents of children with special needs often find themselves doubly isolated, unable to fit into the mainstream foreign culture because of language barriers and also struggling to find community among their own ethnic group due to their child's needs.

Our Cardiff-based project supports upwards of 80 migrant beneficiaries by running inclusive, integrative events and classes. One service user recently explained, "Because of my son's needs we have felt very isolated. We are so grateful for this help. It makes us feel we belong."

Vital Support Received from Grant-making Trusts

In addition to the social impact of our ongoing projects, we are delighted to report that our income from grant-making trusts in 2021 allowed us to provide a number of one-off needs-based grants through our project partners. Our grant income was used, for example, to:

- Support isolated Asian women and their families in Northern England through regular home visits and formal English lessons to enable them to better integrate into their community.
- Supply new project equipment for our Cardiff-based programme which promotes the integration of migrant children with learning disabilities and their families into local communities and which combats the risk of severe social isolation.
- Help fund a large-scale peace and reconciliation project in northern Nigeria between Muslim and Christian communities caught up in the violence and hostage-taking, which is often fuelled by inter-faith friction and extremists.

Report of the Trustees
for the Year Ended 31 December 2021

- Sustain hardship funds for students of the Theological College of Northern Nigeria.

We are very grateful to the trusts who have invested in our work this year and we plan to continue developing these relationships in 2022 so that we may further increase our capacity to nurture positive change in the communities we serve.

We have made a difference through the advancement of the Christian religion in Africa and the world by:

We are making a positive difference in advancing the Christian faith. This is exemplified by a few key facts:

- By the end of 2021 we had 72 active adult field workers in Pioneers UK (excluding short-term workers).
- In order to integrate effectively into local communities, our workers are encouraged to undertake intensive language acquisition, and most will have received some cross-cultural training prior to departure. There is a dedicated Member Care team, including several skilled volunteers, providing ongoing practical and mental health support.
- As well as the specific project work outlined, our workers are engaged in local hospitals; schools (local and International); tertiary education (including theological colleges); youth initiatives; HIV/Aids screening and training, palliative care; IT administration and teaching; prison outreach; community development; environmental work; authoring books; setting up local business initiatives; and encouraging understanding and friendship with other faith groups. In most cases, they are befriending the most vulnerable, often despised, in societies.

It is in these contexts that each worker sought to sensitively share the life, love and hope they have as a Christian in a gracious and loving way, both in actions and words.

Despite the pandemic, throughout 2021, PI UK maintained and developed excellent working partnerships with sister sending bases in Africa, Asia, Oceania and the Americas, and other agencies through the placement of staff in numerous countries worldwide and by financial support of projects engaged in the holistic wellbeing of local communities.

The assessment of outcomes of such work is reinforced with field visits by trustees, the UK Director and base staff from time to time, as finances permit, and regular feedback from the Pioneers International structure of local and regional leadership.

We have made a difference to support, teach, instruct and otherwise encourage in the Christian faith those who profess to be committed Christians in Africa and the world by:

Students on Medical Electives serving through Pioneers UK in 2021 in overseas hospital locations have been able to enrich their training by learning from local doctors and nurses and working in cross-cultural partnership in African and Asian countries. These local medical staff are often Christian and so they too are being trained to express their faith in actions as well as words.

Many of our workers give many hours of their time sharing their faith to encourage younger or less mature believers. This may be in a formal setting, as teachers or lecturers, or in a less formal setting, as youth workers, sports coaches, medical and lifestyle advisors and local community development workers.

While new workers started as bible teachers in a college in the Indian Ocean region, our established workers in Nigeria continued to lecture and work alongside the managers at the Theological College of Northern Nigeria. Another continued to train Christian school teachers in South East Asia, while our fieldworkers, a Bolivian national, travelled regularly from the UK to support poorly resourced rural church pastors in his homeland.

Thanks to generous UK donations to our Christmas 2021 Appeal, many more Nigerian Christians are being trained by Pioneers workers to express love, peace and humility towards their Muslim neighbours in inter-ethnic conflict areas across the country. Moreover, since 2003, over 175,000 West African Christians in six nations have been educated about HIV/Aids and how lifestyle choices can make them more vulnerable. Under the banner of Grace and Light and the leadership of our Pioneers workers, over 12,000 people in Nigeria, Cameroon, Chad, Liberia, Sierra Leone and Zambia were tested for Aids in 2021.

Report of the Trustees
for the Year Ended 31 December 2021

We have made a difference through the promotion of awareness amongst those who profess to be Christians of the spiritual needs of persons living in Africa and the world by:

In 2021, despite the closure of our office during part of the year, staff members and volunteers promoted the needs and opportunities to interested parties, Bible colleges, churches, supporters and donors in the UK. To raise awareness in the UK and beyond, use was made of promotional and resource materials, the internet, social media sites and public meetings. These include special conferences made up of retired, senior missionaries who continue to provide a vital source of spiritual support to the work.

Due to the Covid pandemic, we were not able to offer our usual short-term trips abroad. Typically, these are offered to young people, providing an excellent means for them to get more exposure to the needs of other countries. We also encourage younger people to serve as Interns in our UK based cross-cultural programmes and through the staff team.

The result of these efforts is shown in our 2021 statistics:

- 6 applications for long term missions were received.
- 8 new adult field workers appointed into Pioneers.
- 64 new people interested in long term or short-term field work asked to be put on onto our database.
- 19 attended our 'taster' weekend for prospective field workers asked to be put on onto our database.
- 182 attendees to our webinars - a new feature to our calendar thanks to the changes due to the pandemic
- asked to be put on onto our database.

Report of the Trustees
for the Year Ended 31 December 2021

STRATEGIC REPORT

Financial review

Financial position

The financial results for the company for the year ended 31 December 2021 are set out in the Financial Statements.

The Trustees of Pioneers UK are committed to investing in the future development of the Charity whilst managing the possible, likely or very likely risks facing us, with the reserves target and budget being driven by the balance of both investment and risk.

How We Steward Our Finances

Our unrestricted reserves for the year ending 2021 show a balance of £1,910,052 (2020: £1,494,734) of which £943,670 is held as an investment with St James place portfolio. This can be withdrawn as cash, with seven days' notice if the Charity needed it. Therefore, this fixed asset is easily accessible in nature.

Within the unrestricted reserves amount, there is a designated amount of £502,654 (2020: £502,654) which is the direct income from the sale of the previous freehold offices, and is currently set aside for the future purchase of new suitable premises.

The remaining undesignated amount of £1,407,398 (£1,910,052 - £502,654 reserved for the new building) is split into the following:

- Our reserve policy which sets out the target reserves level and key principals by which we manage any excesses or deficits are compared to the budget. Our aim is to maintain our reserves at a sufficient level to ensure our financial resilience and sustainability, including protecting us against risk identified in the risk register/policies. We will endeavour to gain the appropriate balance between ensuring a sustainable financial position and using funds to fulfil our charitable activities and mission. Our policy is to maintain available reserves of over £350,000, which is composed of:
 - Contingency Reserves (£205,000)
 - Financial Management Reserve (£75,000)
 - Strategic Initiatives Fund (£40,000)
 - Pension Fund Reserve (£30,000)
- We have also set aside £492,031 which are funds received in the 2021 financial year for the work of our missionaries overseas and within the United Kingdom.
- The trustees have also set aside an amount of £305,118 as an asset held for the sale of property left to Pioneers UK Ministries as a legacy. The total amount of £350,000 + £305,118 + £492,031 + £502,654 = £1,649,803 is set for this purpose. These items are not formally designated, they are spending aims to be met by current and future funding received.

The remaining £260,252 is in a portfolio of investments designed to yield a 4% return in order to maximise resources both now and ongoing.

Budget And Costs

In recognition of the amount in investment, we operated on a deficit budget basis during 2021, so that all undesignated funds can be fully utilised for the ongoing running and growth of the organisation, with any deficit being covered by ROI.

The underlying unconsolidated position of PIUK on Unrestricted Funds comprised a surplus before gains on investments of £314,630 (2020: £58,673 deficit) and total surplus before gains on investments on all funds for the year of £350,706 (2020: £65,710 deficit). The net surplus after gains on all funds was £462,771 (2020: £57,884 deficit). The increase in surplus was due to the amount of £305,118 asset held for the sale of property left to Pioneers UK Ministries as a legacy.

During 2021 costs continued to be monitored and controlled well by management. This resulted in an underlying unconsolidated position of PIUK on Unrestricted Funds comprised a Surplus of £417,364 before transfers.

This surplus means we cautiously still able to invest in and encourage an increasing number of missionaries during 2021 and 2022, which, with our financial planning, means we are confident any increase can be supported ongoing. Our policy of a deficit budget will continue into the 2022 financial year. Most of the funding towards underlying costs comes from voluntary donors, for whom we are most grateful. Their generosity not only provided the bulk of supporting general funds but also made gifts of £105,478 to additional projects supported and championed by PIUK.

Report of the Trustees
for the Year Ended 31 December 2021

STRATEGIC REPORT

With the considerable help of Global Connections, we have pension arrangements (with Scottish Widows) in place for our UK employees which comply with the UK Government's Auto Enrolment regulations. Our staging date for Auto Enrolment was 1st June 2021. We can confirm that we are fully compliant. Similar arrangements are in place for our overseas missionaries.

At the end of the period covered by this report, Pioneers UK Ministries remains in a sound financial position, benefiting from reserves accumulated over several years and more recently from the sale of Bawtry Hall.

Fundraising policy

Pioneers UK Ministries is fully compliant with the Code of Fundraising Practice and we are registered with, and recognised by, the Fundraising Regulator. In addition, our Partnership Development Manager, responsible for fundraising, is registered with the Chartered Institute of Fundraising.

Investment policy and objectives

During 2014, £1,250,000 was placed in a portfolio of investments designed to produce a prudent 5% return. During 2015, £650,000 was transferred back into cash and reinvested in a longer-term savings account. The trustees are now considering investing a portion of this into residential investment properties and using £500,000 to purchase a new head office for the Charity.

The largest investment held by the charity is the St James Place portfolio, totalling £943,670 and this can be withdrawn as Cash, with seven days' notice if the charity needed it. Therefore, this Fixed Asset, is actually very liquid in nature.

The trustees continue to take a lower risk approach with a view to maximise capital growth rather than short term investment income.

Trustees work alongside financial advisors to ensure funds are invested ethically in line with the Charities Commission guidelines. Investments are reviewed annually to ensure fund managers continue to comply with the investment policy as set by trustees.

Reserves policy

The level of reserves can be seen from a review of the Balance Sheet at 31 December 2021 and stands at £2,103,502 (2020: £1,640,731). Of this, £502,654 has been set to one side in a designated property fund to purchase a new head office for the Charity. The head office will be used for training and supporting the charitable objectives.

Pioneers UK keeps what it believes is sufficient funds, in deposits with reputable bank accounts and at short notice to meet short- and medium-term losses, financial setbacks, and known projects. Apart from that invested in St James' Place, Lazard Asset Management and M&G Investments, any remaining reserves are invested in low-risk term deposits, to ensure the maximum rate of interest, whilst, as far as practical, still being covered by the FSCS guarantee.

Reserves have been maintained at this level or more throughout 2021. The Board receives an update on its 3 years' Reserves Projection at each Board meeting in the year, as a key aspect of its financial reporting.

The Board had already, in 2021, decided to significantly streamline our reserves in order to invest funds over the next five years in at least one visionary field project. Therefore, over these years, we will see a planned reduction in our unrestricted funds to reflect our commitment to responsible stewardship of the resources placed into our care.

Alongside this, Pioneers UK trustees continue not to budget for any projected legacy income, and instead, where an annual deficit budget is approved, plan that legacy income will be used to offset any deficit. We work on the assumption that legacy giving may begin to decline with an ageing demographic of legacy givers. In addition, income gained from the investment policies also help to offset the annual deficit.

The trustees believe that this new divestment and continued policy of a deficit budget rightly uses the cash resources to move the organisation forward whilst maintaining a healthy reserves balance.

Going concern

The Trustees have a reasonable expectation that the company (and group) has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis for accounting in preparing the annual financial statements.

Report of the Trustees
for the Year Ended 31 December 2021

STRATEGIC REPORT

Financial review

Data Protection and GDPR

As an established charity, we are fully aware and compliant with the Data Protection Act 2019 (DPA 2019) which includes the General Data Protection Regulation (GDPR). Dr Katherine McConkey is the Trustee responsible for the oversight of Data Protection and supported by a staff member responsible as Data Protection Officer. Pioneers UK Ministries has a clear Data Protection Policy issued to all employees, both within the UK and overseas. In addition, we have a Data Breach Policy. Our digital data is stored entirely online and is managed by a professional IT consultancy. Discussions on current law, security and compliance are regularly held both locally and across various Pioneers International working groups worldwide.

Future plans

We remain committed to the promotion of Pioneers in the UK in order to increase the number of people being mentored and, in due course, being sent out to where they feel they are called. This includes developing our working relationship with the London-based centre of an international mobilisation agency with experience and resources for the Christian student world as well as continuing a greater collaboration with our sister Pioneers' charity, AWM-Pioneers. The focus will be on developing a shared presence at Christian events and working together in targeted areas of mobilisation. Diaspora ministry will continue and be strengthened.

We will explore developing mutually-supportive relationships with the three African mobilisation offices for Pioneers in Africa.

The trustees' decision to divest some of its money to put into new mobilising projects - especially where this supports global south initiatives - has the potential to move the organisation forward significantly over the coming years. We hope to strengthen current pathways, alongside new ones, to maximise the impact of the resources we have. We continue to explore options in respect to the purchase of a new facility to act as HQ for Pioneers in the years to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

PI UK is a company limited by guarantee to the value of £1 per member and not having a share capital. The governing document is the Memorandum and Articles of Association of the company and members of the PI UK Board are the Directors of the company.

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Governance

The Pioneers UK Board is the governing body of trustees, to whom CEO, Reverend Stephen Carling, is accountable. New trustees are proposed and appointed by the existing members, to serve for an initial term of five years. They are orientated to their task by the Board Chair and are given an induction pack with detailed information and the role and responsibility of trustees.

In 2021 the Board met three times, in addition to the AGM. Two of these on Zoom calls and one in person. These meetings included time with office staff as a mechanism to improve communication and obtain additional reassurances on efficiency and effectiveness. Ad hoc committees are formed to address specific issues. The trustees also held three planned zoom calls in between trustee meetings for the purpose of update and brief review. The Board's governance role focuses on compliance and strategic policy development. The trustees bring a mix of skills and experience to the governing body, many of whom have had a long and therefore stable association with the work.

Staffing and Office

The UK office staff team are responsible for the implementation and execution of the policies and strategies and maintaining the operational efficiency of the organisation. Paid employees working in this team spread over the UK equate to 12 FTE. We were very pleased to welcome Chris Burges and Justin Elkins onto the team to develop and progress the work we do amongst students and churches. We have been especially pleased to have employed Harriet Ngugi from Kenya to continue to develop our work among the African Diaspora in the UK. Paul Flack, our Australian Finance manager, moved on to a field appointment with Pioneers and Chris Mukuka (originally from Zambia) has stepped up into this role and, during 2021, we have appointed two part-time Finance Assistants to support the work of our finance department. We are very pleased to continue to be a significantly multi-cultural staff team!

Volunteers

We are very grateful to our volunteers who help in the office and with activities in different areas of the UK. This includes maintaining and developing a very active cohort of former SUM and Action Partners missionaries, whose prayerful, on-going support of the present-day work of Pioneers UK Ministries is vital. In 2021 we had help from ten regular volunteers and a few occasional volunteers.

Key management remuneration

Total remuneration paid to key management during the year amounted to £223,135 (2020: £186,445).

This is set by the board of trustees, in consultation with the Director of Pioneers UK. The Director of Pioneers UK then informs and arranges the salaries with the finance Department.

Risk management

The Board of trustees annually review the assessment of risks to which the Charity may be exposed. A Risk Map (Assessment) has been updated for the year and this is done on an annual basis. The exercise closely exams risk in the following categories: strategic risk, operational risk, personnel risk, financial risk, and reputational risk.

A current operational risk concerns the IT systems, data security, and backing up of data. To mitigate this risk, we have outsourced this aspect to an IT company (Smellie Savage) who provide appropriate solutions. Additionally, we have completed the transitioning of our finance systems to two online platforms (Infoodle and Xero) to help lower risk regarding the backing up of financial and CRM-related data.

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Significant Relationships

We continue as a UK national Base for the international Pioneers movement.

During 2021 we continued the significant ministry partnership with the Afro Diaspora Mission Network (ADMiN) approved by the trustees in 2021. This is an Afro-indigenous initiative, founded in the UK, to mobilise global African diaspora Christians into serving African and other people groups across the world is in the final stages of applying for UK charitable status itself. A second objective of ADMiN is to support mobilisation movements in the global south and the trustees of Pioneers UK have approved in 2021 the employment of an Afro-diaspora mobiliser as part of our own Mission's wider mobilisation efforts.

The director hopes to visit Nigeria and the Church of Christ in Nations (COCIN) in October/November 2022 to pursue the strengthening of our historic partnership with this large African denomination for the sake of relevant mobilisation of Christians within the global south as well as other parts of the world.

The relationship between Pioneers UK and Action Partners Corporation (APC) continues, though APC is now a dormant charity.

The close relationship with Arab World Ministries-Pioneers (also a member of the Pioneers International movement), has been strengthened throughout the year via regular meetings between trustees, the two respective directors and staff plus engaging in various joint programmes.

Pioneers UK is a member of Global Connections, formerly the Evangelical Missionary Alliance.

In Summary

We are very pleased to say that despite the pandemic, Pioneers UK continued to make progress towards its objectives in 2021 as evidenced in the increase of applicants to join the field work, field worker members being sent out to their new workplaces, and a further small net increase of office staff, representing a growing capacity.

We have developed through 2021 a hybrid of virtual and in-person engagement with churches, supporters, and enquirers as well as strengthening a hybrid approach to staff team gatherings and resourcing.

Significant relationships with supporters, like-minded organisations and strategic listening has helped to create further network partnership opportunities for growth in each of our objectives.

We are grateful to come out of almost two years of the pandemic with good resources, healthy staff, new opportunities and creative ways to further our work.

We continue to enjoy the benefits of belonging to the wider group of Pioneers International, with additional expertise in mission work being drawn from some 104 countries with staff deployed through this worldwide movement totalling over 3,000 members, involving 227 language groups. We have every reason to look forward to seeing such growth in 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02917955 (England and Wales)

Registered Charity number
1037154

Registered office
Bawtry Hall
Bawtry
Doncaster
South Yorkshire
DN10 6JH

Report of the Trustees
for the Year Ended 31 December 2021

Trustees

Dr C J Bignell
Dr J R Hickson
Rev S D Jenkins
D R Maddock
P J Maddock
Mrs C J Register
Dr K J McConkey
Rev Dr S Gordon
Ms J Barthow
E Aryee
C Clayton

Company Secretary

P J Maddock

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

Solicitors

Anthony Collins LLP
134 Edmund Street
Birmingham
B3 2ES

Bankers

National Westminster Bank plc
12 High Street
Doncaster
DN1 1ED

Key Management Personnel

Stephen Carling	CEO
Lois Fenton Smith	HR Manager
Steve Ludwig	Mobilisation Manager
Graeme Simpson	Member Care Manager
Amanda Hill	Communications Manager
Mark Cook	Developments Manager
Chris Mukuka	Finance Manager

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Pioneers UK Ministries for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Report of the Trustees
for the Year Ended 31 December 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Wright Vigar Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 September 2022 and signed on the board's behalf by:

Julie Ruth Hickson

Julie Ruth Hickson (Sep 27, 2022 11:44 GMT+1)

Dr J R Hickson - Trustee

**Report of the Independent Auditors to the Members of
Pioneers UK Ministries (Registered number: 02917955)**

Opinion

We have audited the financial statements of Pioneers UK Ministries (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Members of
Pioneers UK Ministries (Registered number: 02917955)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Pioneers UK Ministries

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	1,598,716	105,478	1	1,704,195	1,174,237
Other trading activities	4	124,595	-	-	124,595	112,644
Investment income	5	11,229	-	-	11,229	12,973
Other income		2,177	-	-	2,177 ✓	1,060
Total		<u>1,736,717</u>	<u>105,478</u>	<u>1</u>	<u>1,842,196</u> †	<u>1,300,914</u>
EXPENDITURE ON						
Raising funds	6	49,630	-	-	49,630	49,386
Charitable activities						
UK Ministries	7	445,370	-	-	445,370	409,427
Overseas Ministries		496,195	-	-	496,195	448,764
Support of projects		1,994	69,403	-	71,397	57,437
Infrastructure		428,898	-	-	428,898	401,610
Total		<u>1,422,087</u>	<u>69,403</u>	<u>-</u>	<u>1,491,490</u> †	<u>1,366,624</u>
Net gains on investments		<u>102,734</u>	<u>-</u>	<u>9,331</u>	<u>112,065</u>	<u>7,826</u>
NET INCOME/(EXPENDITURE)		<u>417,364</u>	<u>36,075</u>	<u>9,332</u>	<u>462,771</u>	<u>(57,884)</u>
Transfers between funds	19	<u>(2,046)</u>	<u>2,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>415,318</u>	<u>38,121</u>	<u>9,332</u>	<u>462,771</u>	<u>(57,884)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>1,494,734</u>	<u>87,626</u>	<u>58,371</u>	<u>1,640,731</u>	<u>1,698,615</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,910,052</u></u>	<u><u>125,747</u></u>	<u><u>67,703</u></u>	<u><u>2,103,502</u></u>	<u><u>1,640,731</u></u>

The notes form part of these financial statements

**Report of the Independent Auditors to the Members of
Pioneers UK Ministries (Registered number: 02917955)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Colcomb

Paul Colcomb (Sep 27, 2022 11:54 GMT+1)

Paul Colcomb FCCA (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

27 September 2022

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	14	6,044	-	-	6,044	3,835
Investments						
Investments	15	945,183	-	67,700 ✓	1,012,883	905,525
Investment property	16	179,100	-	-	179,100	179,100
		<u>1,130,327</u>	<u>-</u>	<u>67,700</u>	<u>1,198,027</u>	<u>1,088,460</u>
CURRENT ASSETS						
Debtors	17	332,808	-	-	332,808	26,866
Cash at bank and in hand		<u>478,395</u>	<u>125,747</u>	<u>3</u>	<u>604,145</u>	<u>554,427</u>
		811,203	125,747	3	936,953	581,293
CREDITORS						
Amounts falling due within one year	18	(31,478)	-	-	(31,478)	(29,022)
NET CURRENT ASSETS		<u>779,725</u>	<u>125,747</u>	<u>3</u>	<u>905,475</u>	<u>552,271</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,910,052</u>	<u>125,747</u>	<u>67,703</u>	<u>2,103,502</u>	<u>1,640,731</u>
NET ASSETS		<u>1,910,052</u>	<u>125,747</u>	<u>67,703</u>	<u>2,103,502</u>	<u>1,640,731</u>
FUNDS	19					
Unrestricted funds					1,910,052	1,494,734
Restricted funds					125,747	87,626
Endowment funds					67,703	58,371
TOTAL FUNDS					<u>2,103,502</u>	<u>1,640,731</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2022 and were signed on its behalf by:

Julie Ruth Hickson
Julie Ruth Hickson (Sep 27, 2022 11:44 GMT+1)

J R Hickson - Trustee

Pioneers UK Ministries
Cash Flow Statement
for the Year Ended 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	47,601	(23,325)
Net cash provided by/(used in) operating activities		47,601	(23,325)
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,624)	(4,157)
Sale of fixed asset investments		4,706	4,171
Interest received		1,035	1,817
Net cash provided by investing activities		2,117	1,831
Change in cash and cash equivalents in the reporting period		49,718	(21,494)
Cash and cash equivalents at the beginning of the reporting period		554,427	575,921
Cash and cash equivalents at the end of the reporting period		604,145	554,427

The notes form part of these financial statements

Pioneers UK Ministries

Notes to the Cash Flow Statement
for the Year Ended 31 December 2021

1. **RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	462,771	(57,884)
Adjustments for:		
Depreciation charges	1,415	1,618
Gain on investments	(112,065)	(7,826)
Interest received	(1,035)	(1,817)
(Increase)/decrease in debtors	(305,942)	43,417
Increase/(decrease) in creditors	2,457	(833)
Net cash provided by/(used in) operations	<u>47,601</u>	<u>(23,325)</u>

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	554,427	49,718	604,145
	<u>554,427</u>	<u>49,718</u>	<u>604,145</u>
Total	<u>554,427</u>	<u>49,718</u>	<u>604,145</u>

The notes form part of these financial statements

Pioneers UK Ministries
Notes to the Financial Statements
for the Year Ended 31 December 2021

1. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee registered in England and Wales. Details of the company number and registered office can be found in the reference and administration section of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees have taken advantage of Section 405 of the Companies Act 2006 and Section 24 of the Charities SORP (FRS102) to not prepare consolidated financial statements as the subsidiary (Action Partners Corporation) is not material for the purpose of giving a true and fair view.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in relation to the charitable activities and;
- expenditure incurred in the governance of the charity. This expenditure includes audit fees, certain legal and professional fees and a proportion of management costs considered to be related to governance issues.

Expenditure includes attributable VAT which cannot be recovered.

In the year, the Trustees decided to adopt a more specific allocation method to head office costs. It was decided that 90% of costs would be allocated to general support costs with the remaining 10% allocated to the costs associated with raising funds.

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 - 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

3. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	1,275,070	1,084,049
Legacies	429,125	90,188
	<u>1,704,195</u>	<u>1,174,237</u>

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
Donations:				
UK Ministries	406,338	-	406,338	378,273
Overseas Ministries	459,065	-	459,065	470,195
Support of projects	-	105,478	105,479	40,173
Infrastructure	304,190	-	304,190	195,408
	<u>1,169,593</u>	<u>105,478</u>	<u>1,275,071</u>	<u>1,084,049</u>
Legacies	429,125	-	429,125 ✓	90,188
	<u>1,598,718</u>	<u>105,478</u>	<u>1,704,196 ✓</u>	<u>1,174,237</u>

4. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Admin fee income	124,595 ✓	112,644

5. INVESTMENT INCOME

	2021 £	2020 £
Rents received	8,465	9,826
Investment income	1,729	1,330
Deposit account interest	1,035	1,817
	<u>11,229 ✓</u>	<u>12,973</u>

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	22,531	22,234
Travel	64	231
Rates and water	2,887	2,933
Insurance	130	131
Telephone	64	108
Postage and stationery	1,233	1,141
Sundries	4,881	5,692
Promotions activity	338	392
Travel	219	168
Internet/email	306	258
Books / literature	-	4
Computer support	729	660
Photocopier	37	100
Staff training	758	328
Staff conference	452	40
Office equipment support	776	350
Bank charges	502	452
Supporter costs	-	53
Fundraising costs	-	252
Depreciation	367	868
	<u>36,274</u>	<u>36,395</u>

Other trading activities

	2021	2020
	£	£
Staff costs - mobilisation	8,415	8,634
Trustees' expenses	235	184
	<u>8,650</u>	<u>8,818</u>

Investment management costs

	2021	2020
	£	£
Portfolio management	<u>4,706</u>	<u>4,173</u>
Aggregate amounts	<u>49,630</u>	<u>49,386</u>

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
UK Ministries	445,370	-	-	445,370
Overseas Ministries	495,320	-	875	496,195
Support of projects	-	71,397	-	71,397
Infrastructure	63,093	-	365,805	428,898
	<u>1,003,783</u>	<u>71,397</u>	<u>366,680</u>	<u>1,441,860</u>

8. GRANTS PAYABLE

	2021 £	2020 £
Support of projects	<u>71,397</u>	<u>57,437</u>

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
2020	-	57,437
2021	<u>71,397</u>	<u>-</u>
	<u>71,397</u>	<u>57,437</u>

The following Institutions were the recipients of the grants made during the year:

	2021 £	2020 £
Pioneers Europe	11,100	5,536
Pioneers UK	36,162	12,290
Pioneers Nigeria	7,687	15,188
Pioneers Dem Rep Congo	-	2,695
Pioneers Kenya	2,858	2,332
Pioneers Uganda	3,666	9,169
Pioneers Ghana	1,120	-
Pioneers Nepal	5,000	-
Pioneers South Kosovo	1,809	-
Pioneers overseas	1,995	10,227
	<u>71,397</u>	<u>57,437</u>

9. SUPPORT COSTS

	Finance £	Human resources £	Head office £
Overseas Ministries	-	854	-
Infrastructure	125,845	67,101	61,264
	<u>125,845</u>	<u>67,955</u>	<u>61,264</u>

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. SUPPORT COSTS - continued

	Mobilisation £	Governance costs £	Totals £
Overseas Ministries	-	21	875
Infrastructure	77,066	34,529	365,805
	<u>77,066</u>	<u>34,550</u>	<u>366,680</u>

*Support
Costs*

Support costs, included in the above, are as follows:

Finance

	2021 Infrastructure £	2020 Total activities £
Wages	91,857	90,690
Social security	7,875	7,763
Pensions	9,528	7,019
Sundries	12,063	3,677
Bank charges	4,522	4,066
	<u>125,845</u>	<u>113,215</u>

Human resources

	Overseas Ministries £	Infrastructure £	2021 Total activities £	2020 Total activities £
Wages	-	50,114	50,114	49,992
Social security	-	4,505	4,505	4,788
Pensions	-	6,588	6,588	5,944
Telephone	-	577	577	975
Sundries	-	5,067	5,067	20,024
Travel	854	250	1,104	650
	<u>854</u>	<u>67,101</u>	<u>67,955</u>	<u>82,373</u>

Head office

	2021 Infrastructure £	2020 Total activities £
Rates and water	25,986	26,395
Insurance	2,371	2,546
Postage and stationery	4,998	6,199
IT expenses	9,313	8,259
Staff training	6,822	2,635
Staff conferences	4,788	356
Repairs and renewals	6,986	3,154
	<u>61,264</u>	<u>49,544</u>

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. SUPPORT COSTS - continued
Mobilisation

	2021	2020
	Infrastructure	Total activities
	£	£
Wages	64,060	67,173
Social security	4,392	5,131
Pensions	7,278	5,590
Travel	871	864
Promotions activity	465	360
	<u>77,066</u>	<u>79,118</u>

Governance costs

	Overseas Ministries	Infrastructure	2021 Total activities	2020 Total activities
	£	£	£	£
Trustees' expenses	21	4,454	4,475	3,035
Auditors' remuneration	-	12,024	12,024	10,953
Auditors' remuneration for non audit work	-	1,800	1,800	1,217
Legal and professional fees	-	3,144	3,144	4,381
Conference	-	3,762	3,762	3,070
Membership/subscriptions	-	9,345	9,345	2,207
	<u>21</u>	<u>34,529</u>	<u>34,550</u>	<u>24,863</u>

10. NET INCOME/(EXPENDITURE)

	2021	2020
	£	£
Depreciation	1,174	1,278
Travel	2,830	2,617
	<u>4,004</u>	<u>3,895</u>

11. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	12,024	10,953
Auditors' remuneration for non audit work	1,800	1,217
	<u>13,824</u>	<u>12,170</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year trustees were reimbursed a total £2,276 (2020: £3,219) for expenses.

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	779,180	766,901
Social security costs	45,516	45,227
Other pension costs	81,180	72,739
	<u>905,876</u>	<u>884,867</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Overseas and city ministries staff	39	41
UK office	12	12
	<u>51</u>	<u>53</u>

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

The staff costs include all head office employees and members in the United Kingdom and overseas.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021	4,580
Additions	3,624
At 31 December 2021	<u>8,204</u>
DEPRECIATION	
At 1 January 2021	745
Charge for year	1,415
At 31 December 2021	<u>2,160</u>
NET BOOK VALUE	
At 31 December 2021	<u>6,044</u>
At 31 December 2020	<u>3,835</u>

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	905,525
Disposals	(4,706)
Revaluations	112,064
At 31 December 2021	<u>1,012,883</u>
NET BOOK VALUE	
At 31 December 2021	<u>1,012,883</u>
At 31 December 2020	<u>905,525</u>

At 31 December 2021 there were £364,257 (2020: £300,173) of assets invested outside the UK.

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

19. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	852,041	417,364	137,993	1,407,398
Designated	140,039	-	(140,039)	-
Property fund	502,654	-	-	502,654
	<u>1,494,734</u>	<u>417,364</u>	<u>(2,046)</u>	<u>1,910,052</u>
Restricted funds				
UK	-	1,636	-	1,636
Burkina Faso	4,299	-	-	4,299
Cameroon	2,954	-	-	2,954
Chad	51	-	-	51
Ethiopia	56	-	-	56
Nigeria	12,154	10,704	-	22,858
Kenya	812	(2,858)	2,046	-
Sudan	5,673	-	-	5,673
Pioneers Europe	41,810	(11,101)	-	30,709
Sundry	13,927	1,153	-	15,080
Uganda	-	1,572	-	1,572
USA	723	-	-	723
Nepal	1,522	36,778	-	38,300
Egypt	880	-	-	880
Kosovo	2,603	(1,809)	-	794
Bosnia	162	-	-	162
	<u>87,626</u>	<u>36,075</u>	<u>2,046</u>	<u>125,747</u>
Endowment funds				
The Simmonds bequest	2,595	346	-	2,941
The Sidmouth bequest	55,776	8,986	-	64,762
	<u>58,371</u>	<u>9,332</u>	<u>-</u>	<u>67,703</u>
TOTAL FUNDS	<u>1,640,731</u>	<u>462,771</u>	<u>-</u>	<u>2,103,502</u>

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2021 is represented by:

	Listed investments
	£
Valuation in 2021	107,358
Cost	905,525
	<u>1,012,883</u>

16. INVESTMENT PROPERTY

FAIR VALUE

At 1 January 2021
and 31 December 2021

£

179,100

NET BOOK VALUE

At 31 December 2021

179,100

At 31 December 2020

179,100

In October 2018, the investment property was valued at £179,100 (namely £89,550 each).

The directors have reviewed the properties as at 31 December 2021 and believe that the valuation still reflects the current fair value.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>332,808</u>	<u>26,866</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	203
Social security and other taxes	11,625	10,655
Other creditors	4,424	496
Accrued expenses	<u>15,429</u>	<u>17,668</u>
	<u>31,478</u>	<u>29,022</u>

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,736,717	(1,422,087)	102,734	417,364
Restricted funds				
UK	37,798	(36,162)	-	1,636
Nigeria	18,391	(7,687)	-	10,704
Kenya	-	(2,858)	-	(2,858)
Pioneers Europe	-	(11,101)	-	(11,101)
Sundry	1,153	-	-	1,153
Uganda	6,358	(4,786)	-	1,572
Nepal	41,778	(5,000)	-	36,778
Kosovo	-	(1,809)	-	(1,809)
	105,478	(69,403)	-	36,075
Endowment funds				
The Simmonds bequest	-	-	346	346
The Sidmouth bequest	1	-	8,985	8,986
	1	-	9,331	9,332
TOTAL FUNDS	1,842,196	(1,491,490)	112,065	462,771

Pioneers UK Ministries

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	899,870	(45,272)	(2,557)	852,041
Designated	140,039	-	-	140,039
Property fund	502,654	-	-	502,654
	<u>1,542,563</u>	<u>(45,272)</u>	<u>(2,557)</u>	<u>1,494,734</u>
Restricted funds				
UK	-	(571)	571	-
Burkina Faso	4,299	-	-	4,299
Cameroon	2,754	200	-	2,954
Chad	51	-	-	51
Dem Rep Congo	1,860	(2,282)	422	-
Ethopia	56	-	-	56
India	-	(1,000)	1,000	-
Nigeria	14,392	(2,238)	-	12,154
Kenya	125	687	-	812
Sudan	5,673	-	-	5,673
Pioneers Europe	47,346	(5,536)	-	41,810
Sundry	13,927	-	-	13,927
Uganda	853	(1,417)	564	-
USA	-	723	-	723
Nepal	770	752	-	1,522
Egypt	-	880	-	880
Kosovo	-	2,603	-	2,603
Bosnia	-	162	-	162
	<u>92,106</u>	<u>(7,037)</u>	<u>2,557</u>	<u>87,626</u>
Endowment funds				
The Simmonds bequest	3,139	(544)	-	2,595
The Sidmouth bequest	60,807	(5,031)	-	55,776
	<u>63,946</u>	<u>(5,575)</u>	<u>-</u>	<u>58,371</u>
TOTAL FUNDS	<u>1,698,615</u>	<u>(57,884)</u>	<u>-</u>	<u>1,640,731</u>

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,260,741	(1,319,414)	13,401	(45,272)
Restricted funds				
UK	11,719	(12,290)	-	(571)
Cameroon	200	-	-	200
Dem Rep Congo	413	(2,695)	-	(2,282)
India	(1,000)	-	-	(1,000)
Nigeria	12,950	(15,188)	-	(2,238)
Kenya	3,019	(2,332)	-	687
Pioneers Europe	-	(5,536)	-	(5,536)
Uganda	7,752	(9,169)	-	(1,417)
USA	723	-	-	723
Nepal	752	-	-	752
Egypt	880	-	-	880
Kosovo	2,603	-	-	2,603
Bosnia	162	-	-	162
	40,173	(47,210)	-	(7,037)
Endowment funds				
The Simmonds bequest	-	-	(544)	(544)
The Sidmouth bequest	-	-	(5,031)	(5,031)
	-	-	(5,575)	(5,575)
TOTAL FUNDS	1,300,914	(1,366,624)	7,826	(57,884)

DETAILS OF FUNDS HELD BY THE CHARITY

Designated Funds

These are funds set aside from general funds by trustees for specific projects within the UK and overseas. . As these are unrestricted funds the designated funds can be transferred back into the general fund at the wish of the Trustees. As at 31 December 2021, the Trustees have decided to transfer these funds back to the general fund.

Property Fund

The property fund is a designated fund created for the future purchase of offices for the charity.

Restricted Funds:

These are funds that can only be used for a specific purpose as determined by the donor. By recording them as such the donor can be assured that their use will only be for the purpose specified by them.

Country Specific Funds

Restricted funds for specific countries have arisen following missionaries fundraising for their trips or from donors who have given monies for use in certain countries or on certain projects.

Pioneers Europe

This restricted fund has arisen from funds generated by Pioneers Europe for use in Europe but is held by the charity.

Endowment funds:

Endowment funds are funds held from the Simmonds and Sidmouth bequest, which under a Charity Commission ruling, cannot be sold unless they agree to the sale. Dividends come into general funds.

Pioneers UK Ministries

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

Transfers between funds

At the year end, a transfer from the Designated Fund of £140,039 was made to the general fund. The Designated Fund was historically set up for specific projects relating to the UK and overseas. For ease of internal reporting, the Trustees have decided to bring the full balance in to the general fund as their budget for specific projects changes regularly depending on the level of funding received.

All other transfers between funds relate to the support from general funds of the overspend on restricted funds.

20. RELATED PARTY DISCLOSURES

During the year 1 Key management personnel were reimbursed a total £2,434 (2020: £1,410) for expenses.

21. SUBSIDIARY COMPANIES

Pioneers UK Ministries is the parent company to Action Partners Corporation (company number 0094558; charity number 225364). Action Partners Corporation is a company limited by guarantee to the value of £1 and both companies are incorporated in England and Wales.

The trading results of the subsidiary companies are summarised below:

Action Partners Corporation	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Incoming resources	-	-	-	-
Expended resources	-	-	-	-
Net incoming resources for the year	-	-	-	-
Total funds brought forward	-	1	1	1
Total funds carried forward	-	1	1	1

The company is now dormant.

Pioneers UK Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,275,070	1,084,049
Legacies	429,125	90,188
	<hr/> 1,704,195	<hr/> 1,174,237
Other trading activities		
Admin fee income	124,595	112,644
Investment income		
Rents received	8,465	9,826
Investment income	1,729	1,330
Deposit account interest	1,035	1,817
	<hr/> 11,229	<hr/> 12,973
Other income		
Sundry income	2,177	1,060
	<hr/> 2,177	<hr/> 1,060
Total incoming resources	<hr/> 1,842,196	<hr/> 1,300,914
EXPENDITURE		
Raising donations and legacies		
Wages	18,814	18,931
Social security	1,613	1,647
Pensions	2,104	1,656
Travel	64	231
Rates and water	2,887	2,933
Insurance	130	131
Telephone	64	108
Postage and stationery	1,233	1,141
Sundries	4,881	5,692
Promotions activity	338	392
Travel	219	168
Internet/email	306	258
Books / literature	-	4
Computer support	729	660
Photocopier	37	100
Staff training	758	328
Staff conference	452	40
Office equipment support	776	350
Bank charges	502	452
Supporter costs	-	53
Fundraising costs	-	252
Fixtures and fittings	367	868
	<hr/> 36,274	<hr/> 36,395
Other trading activities		
Trustees' expenses	235	184
Wages	7,118	7,464
Social security	488	570
Carried forward	7,841	8,218

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Pioneers UK Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Other trading activities		
Brought forward	7,841	8,218
Pensions	809	600
	<hr/> 8,650	<hr/> 8,818
Investment management costs		
Portfolio management	4,706	4,173
Charitable activities		
Wages	547,217	532,651
Social security	26,643	25,328
Pensions	54,873	51,930
Insurance	15,452	12,270
Postage and stationery	6,436	4,972
Advertising	4,710	3,171
Sundries	6,461	9,766
Travel	572	704
Training costs	-	315
Ministry costs	291,027	234,329
Pre-field costs	37,611	32,769
Other field costs	11,733	1,260
Supporter costs	-	473
Fixtures and fittings	1,048	750
Grants to institutions	71,397	57,437
	<hr/> 1,075,180	<hr/> 968,125
Support costs		
Finance		
Wages	91,857	90,690
Social security	7,875	7,763
Pensions	9,528	7,019
Sundries	12,063	3,677
Bank charges	4,522	4,066
	<hr/> 125,845	<hr/> 113,215
Human resources		
Wages	50,114	49,992
Social security	4,505	4,788
Pensions	6,588	5,944
Telephone	577	975
Sundries	5,067	20,024
Travel	1,104	650
	<hr/> 67,955	<hr/> 82,373
Head office		
Rates and water	25,986	26,395
Insurance	2,371	2,546
Postage and stationery	4,998	6,199
IT expenses	9,313	8,259
Staff training	6,822	2,635
Staff conferences	4,788	356
Repairs and renewals	6,986	3,154
	<hr/> 61,264	<hr/> 49,544

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Pioneers UK Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Head office		
Mobilisation		
Wages	64,060	67,173
Social security	4,392	5,131
Pensions	7,278	5,590
Travel	871	864
Promotions activity	465	360
	<hr/> 77,066	<hr/> 79,118
 Governance costs		
Trustees' expenses	4,475	3,035
Auditors' remuneration	12,024	10,953
Auditors' remuneration for non audit work	1,800	1,217
Legal and professional fees	3,144	4,381
Conference	3,762	3,070
Membership/subscriptions	9,345	2,207
	<hr/> 34,550	<hr/> 24,863
 Total resources expended	<hr/> 1,491,490	<hr/> 1,366,624
 Net income/(expenditure)	<hr/> <hr/> 350,706	<hr/> <hr/> (65,710)

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