ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales · Charity number 1058661

Details

Other names	ACTION (UK)
Status	Registered
Legal form	Charitable company
Company number	03237328
Registered	1996-10-15
Register	View on the Charity Commission register

Contact

Address	Langard Lifford Hall Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
Phone	01516302451
Email	office@actionuk.org
Website	www.actioninternational.org

Activities

Objects: 1. ADVANCEMENT OF CHRISTIAN RELIGION. 2. TO RELIEVE POVERTY AND SICKNESS. 3. TO ADVANCE EDUCATION. 4. SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE.

Activities: Action is a human resourcing organisation, both in the UK and internationally, engaged in religious activities, education and training and community social support and development programmes.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WORLDWIDE
- Brazil
- Canada
- Colombia
- Israel
- Philippines
- Portugal
- Ukraine
- United States
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,737	£214,830	-	-
2024-03-31	£174,363	£185,718	-	-
2023-03-31	£236,522	£255,447	-	-
2022-03-31	£244,586	£206,942	-	-
2021-03-31	£158,622	£132,947	-	-

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Trustees

Name	Role	Appointed
Abigail Robbins		2024-02-06
Douglas Taylor		2018-04-18
GARETH EDWARDS		
Martin John Rutter		2021-11-25
Rachel Farren		2015-09-02
Rev John Farren DR		2015-09-02
Richard Paul Hughes		2021-09-29

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ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales - Charity number 1058661

Accounts

COMPANY REGISTRATION NUMBER: 03237328
CHARITY REGISTRATION NUMBER: 1058661

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2025

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Action International Ministries (UK)
Charity registration number	1058661
Company registration number	03237328
Principal office and registered office	Bethany Balfour Road Wallasey Wirral CH44 5SQ
The trustees	G Edwards J Farren R Farren R P Hughes M J Rutter D Taylor A Robbins
Independent examiner	Richard D Coton FCCA Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document
The Charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A resolution to amend the Company's Articles of Association was passed in September 2022, as filed with Companies House.

Recruitment and appointment of new trustees
A new succession generational leadership is being built in ACTION (UK) with new team and board members. Currently a new operational base is to be added in the Worcester area.

Related parties
There were no related party transactions that require disclosure during the year.

Risk management
The trustees have a risk management strategy which comprises:
- an annual review of the risks that the Charity may face,
- the establishment of systems and procedures to mitigate those risks identified in the plan,
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

Objectives and activities

The Charity is established to:
a) promote the Christian faith and to proclaim the Gospel of Jesus Christ throughout the world

b) relieve poverty and sickness

c) advance education

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Strategic report
The following sections for achievements and performance and financial review form the strategic report of the charity.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2025

Achievements and performance

- Realignment of investment into long term future networks and support of workers.
- Continued support and development of work amongst the most vulnerable in war and crisis.
- Ongoing demand for pastoral leadership development training, mobilisation support to help churches and workers in areas where none exist.

Review of progress:
ACTION International Ministries (UK) continues to mark a significant period of transition working to become a more streamlined, dynamic and agile mission for the next generation of workers in partnership across the globe. We endeavour to move away from being a fund-raising organisation, working indirectly with a large scattered overseas programme, now aiming towards a strategic team working together directly from the UK with projects for long term sustainable development internationally.

A key component for this year was to identify key regional partners and establish new workers with healthy operational and pastoral support practices which, in turn, facilitate and underpin such relationships. We endeavour to invest in a care and knowledge base that will offer workers the best help and support we can, whatever the context or issue faced in the field, particularly in frontier contexts. Our focus on developing resources, training, contextual knowledge, safeguarding best practices, risk management, and protocols, which protect workers in underdeveloped fields with limited support in situ on the ground, remains a priority.

Such work is highly demanding relationally for ACTION (UK) workers. Getting the foundations right is so critical for long-term success, safety, and the sustainability of workers. There are so many opportunities globally for development with the prospect of further projects and ongoing care for individuals impacted by poverty, war and deprivation generally. Before further projects can be rolled out, however, there needs to be development of a wider and appropriate team, support network, both indigenous workers and field workers from the UK. This takes time to develop and implement well whilst putting key infrastructure in place to support workers.

In a similar way the added demand for pastoral leadership development training around the world would place a burden for the future were we to run with every opportunity and invitation we receive. We have therefore invested into programmes which we believe will serve all our identified partners globally over time. We are striving to maintain a low-cost base on this initiative, doing what can be done via online resourcing wherever possible. In future years we see the need for significant increase through in person investment onsite, with team travel being a significant and growing financial expense to support these ventures and workers in the field. 'In person' interaction with leaders of developing church networks and mission projects is a key component to relationship building, the implementation of training and best practice.

The protracted war in Ukraine has continued to demand significant pastoral, practical and spiritual support. Our desire and commitment remain in order to be prepared for an end to the conflict, for the rebuilding and growing initiatives already in operation with those orphaned, widowed, traumatized and with disabilities. The importance of supporting through this period, in order to keep ministries running cannot be overestimated.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2025

Review of progress: ***(continued)***

The west of Ukraine is faring better but has many needs within the ministry to the displaced and traumatised. Many other parts of Ukraine remain high risk and high need. Whilst focus of the UK media and profile of Ukraine's need have significantly dropped off the radar, UK giving has generally decreased, but the needs are ongoing and will continue to be so. A significant success for us was the provision of rechargeable power units from ACTION (UK) to keep a dozen project centres open during the winter months of 2024, in order to provide critical food and heat for orphans and widows who shelter for care at various Churches. This was a strategic solution in contrast to alternatives utilising high energy and fuel costs from other sources.

An emerging network for global church planting and church planters in partnership with ACTION (UK) is in its earliest stages. This partnership with our training programmes should lead to other new partnerships with church planting and training of cross-cultural pioneer churches in the UK, Europe and Asia. This initiative will particularly concentrate on areas classified as unreached (less than 0.1% Christian) or where there are no churches currently. We continue to support selected aid initiatives which also align with these areas.

We were also very pleased to see our first vocational teaching worker established in Senegal. We hope that this vocational ministry will continue to develop in partnership with a sustainable mission and although early days in this reporting period we will report fully as this ministry develops into 25/26.

Streamlining operations for long-term sustainability

The UK board are mindful of the essential nature of careful stewardship of our resources, accordingly, and as we seek to review and streamline resources for future contextual frontier missions, it has been important to review our ongoing use and expenditure on Bethany Hall as our main office and headquarters. After extensive professional legal and charity property consultation, it was agreed by the board that on the basis of all reports received, the ongoing expense of refurbishing Bethany Hall was prohibitive and counterproductive to our strategic aims. Significant progress has been made to move the property to new ownership for Christian use and ongoing equivalent use through partnership with Church Growth Trust. This process is thorough and protracted in due diligence and compliance, but we believe will find the best option for continued equivalent use. Once resolved this will relieve the mission of ongoing expenditure on a non-strategic asset.

HR and Safeguarding

Our HR Lead Trustee has led the board with significant investment in time, reviewing and updating our policies and procedures, a number of which are now in updated draft form. Particular focus has been spent reviewing safeguarding practices across the UK, with our international safeguarding lead reviewing our international safeguarding policy in relation to our international context. Whilst we have no ACTION UK issues to highlight within this reporting period the board is fully committed to regular training, both at board level and wider as we fully recognise the importance of constant vigilance and review in order to clearly demonstrate the priority that we give to both national and international safeguarding and compliance.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2025

Financial review

As the UK economic climate continues to challenge the population at large, ACTION UK is not immune to the national trend of decreased giving to charities. ACTION UK considers itself fortunate in having a significant group of consistently loyal donors and despite continued financial uncertainty across the UK, our donor base remains committed to the international work that ACTION UK represents. Consequently, ACTION UK has been able to maintain distribution of funding with grants awarded to institutions exceeding 23/24 levels (see note 9 - analysis of grants). Mindful of increasing opportunities as referenced above the UK Board of Trustees is treating the further promotion and profile raising of ACTION UK as a key strategic priority for 25/26 and anticipate reporting positively in our next annual return.

The trustees' annual report and the strategic report were approved on 6 October 2025 and signed on behalf of the board of trustees by:



R P Hughes
Trustee



M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION INTERNATIONAL MINISTRIES (UK)

YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Action International Ministries (UK) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Langard Lifford Hall Limited

Richard D Coton FCCA
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham, B30 3JN

6 October 2025

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

		2025			2024
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	4,288	134,614	138,902	172,272
Investment income	**6**	342	1,493	1,835	2,091
Total income		4,630	136,107	140,737	174,363
Expenditure					
Expenditure on charitable activities	**7,8**	9,255	205,575	214,830	185,718
Total expenditure		9,255	205,575	214,830	185,718
Net expenditure and net movement in funds		(4,625)	(69,468)	(74,093)	(11,355)
Reconciliation of funds					
Total funds brought forward		27,124	262,487	289,611	300,966
Total funds carried forward		22,499	193,019	215,518	289,611

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

All income and expenditure derive from continuing activities.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	25,000	28,514
Current assets			
Stocks	**16**	100	100
Debtors	**17**	7,216	7,127
Cash at bank and in hand		198,603	267,904
		205,919	275,131
Creditors: amounts falling due within one year	**18**	15,401	14,034
Net current assets		190,518	261,097
Total assets less current liabilities		215,518	289,611
Net assets		215,518	289,611
Funds of the charity			
Restricted funds		193,019	262,487
Unrestricted funds		22,499	27,124
Total charity funds	**20**	215,518	289,611

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2025, and are signed on behalf of the board by:

M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Bethany, Balfour Road, Wallasey, Wirral, CH44 5SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements of the charitable company, which is a public benefit entity under FRS102, 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48a(iii), 11.48a(iv), 11.48b and 11.48c;
- the requirements of paragraphs 12.26, 12.27, 12.29a, 12.29b and 12.29A;
- the requirements of paragraph 33.7.

Going concern
There are no material uncertainties about the charity's ability to continue.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Tangible assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance
Property improvements	-	Not depreciated

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a limited company by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	4,288	134,614	138,902

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	11,196	161,076	172,272

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

6. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Bank interest received	342	1,493	1,835

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Bank interest received	–	2,091	2,091

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Charitable activities	4,288	168,892	173,180
Support costs	4,967	36,683	41,650
	9,255	205,575	214,830

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	–	163,517	163,517
Support costs	1,479	20,722	22,201
	1,479	184,239	185,718

8. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Charitable activities	173,180	41,650	214,830	185,718

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

9. Analysis of grants

Note that for year ended 31 March 2024 onwards, all Project Asia grants are now incorporated into other separately identified grants listed below:

	2025	2024
	£	£
Grants to institutions		
Street Children - general	667	700
Educational Child Sponsor - Philippines	1,939	2,207
Project Colombia	900	672
Child Education Sponsorship - Colombia	4,503	4,231
Action Street & Frontier Feeding	337	2,000
Project Latin America	548	4,540
General Missionary Support	78,107	66,168
Project Africa	–	56
Project Ukraine	21,848	21,099
Project Israel	–	890
Where Need is Greatest	4,192	11,525
Project Pakistan	–	450
Project Philippines	8,842	5,345
Educational Sponsor - Cambodia	376	499
General Fund	4,139	–
Children in Crisis	793	1,316
Project Brazil	1,800	1,820
	128,991	123,518
Total grants	128,991	123,518

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	5,318	6,217

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,500	5,280

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	14,134	–
Employer contributions to pension plans	707	–
	14,841	–

The average head count of employees during the year was 1 (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	1	–

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the year ended 31 March 2025, nor for year ended 31 March 2024 .

During the year travelling expenses of £4,511 (2024: £4,399) and office administration expenses of £2,683 (2024: £3,157) was paid on behalf of trustees.

14. Transfers between funds

A transfer of unrestricted levy income is made annually from restricted support payments and totalled £10,679 in the year (2024 £10,431). These form part of the income from donations.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Property improvements £	**Total £**
Cost						
At 1 Apr 2024	1,600	19,751	20,495	8,974	16,202	67,022
Additions	–	–	–	1,804	–	1,804
At 31 Mar 2025	1,600	19,751	20,495	10,778	16,202	68,826
Depreciation						
At 1 Apr 2024	–	19,690	4,999	6,367	7,452	38,508
Charge for the year	–	15	3,874	1,106	323	5,318
At 31 Mar 2025	–	19,705	8,873	7,473	7,775	43,826
Carrying amount						
At 31 Mar 2025	1,600	46	11,622	3,305	8,427	25,000
At 31 Mar 2024	1,600	61	15,496	2,607	8,750	28,514

16. Stocks

	2025 £	2024 £
Raw materials and consumables	100	100

17. Debtors

	2025 £	2024 £
Other debtors	7,216	7,127

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	4,356	4,361
Social security and other taxes	576	–
Other creditors	10,469	9,673
	15,401	14,034

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

19. Pensions and other post retirement benefits

Defined contribution plans
The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £707 (2024: £Nil).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	**At 31 Mar 2025** £
General funds	27,124	4,630	(9,255)	22,499

	At 1 Apr 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
General funds	17,407	11,196	(1,479)	27,124

Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	**At 31 Mar 2025** £
General Ministry Funds	212,867	136,107	(205,575)	143,399
Bookshare / Pastoral Leadership Development	41,028	–	–	41,028
Office Development	8,592	–	–	8,592
	262,487	136,107	(205,575)	193,019

	At 1 Apr 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
General Ministry Funds	233,939	163,167	(184,239)	212,867
Bookshare / Pastoral Leadership Development	41,028	–	–	41,028
Office Development	8,592	–	–	8,592
	283,559	163,167	(184,239)	262,487

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

20. Analysis of charitable funds ***(continued)***

General Ministry Funds
The purpose of these funds are to fund the individual ministry programmes and projects throughout the world.

Bookshare / Pastoral Leadership Development
The purpose of this fund is to fund the Pastoral Leadership Development Ministries, which includes training conferences. It also funds Christian Book Publishing activities.

Office Development
The purpose of this fund is to fund the refurbishment and replacement of office equipment relating to the head office.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	4,320	20,680	25,000
Current assets	24,203	181,716	205,919
Creditors less than 1 year	(6,024)	(9,377)	(15,401)
Net assets	22,499	193,019	215,518

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	3,427	25,087	28,514
Current assets	28,058	247,073	275,131
Creditors less than 1 year	(4,361)	(9,673)	(14,034)
Net assets	27,124	262,487	289,611

ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales - Charity number 1058661

Accounts

COMPANY REGISTRATION NUMBER: 03237328
CHARITY REGISTRATION NUMBER: 1058661

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2024

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Action International Ministries (UK)
Charity registration number	1058661
Company registration number	03237328
Principal office and registered office	Bethany Balfour Road Wallasey Wirral CH44 5SQ
The trustees	G Edwards J Farren R Farren R P Hughes M J Rutter D Taylor A Robbins (Appointed 6 February 2024)
Independent examiner	Richard D Coton FCCA Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document
The Charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A resolution to amend the Company's Articles of Association was passed in September 2022, as filed with Companies House.

Recruitment and appointment of new trustees
A new succession generational leadership is being built in ACTION (UK) with new team and board members. Currently a new operational base is to be added in the Worcester area.

Related parties
There were no related party transactions that require disclosure during the year.

Risk management
The trustees have a risk management strategy which comprises:
- an annual review of the risks that the Charity may face,
- the establishment of systems and procedures to mitigate those risks identified in the plan,
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

Objectives and activities
The Charity is established to:

a) promote the Christian faith and to proclaim the Gospel of Jesus Christ throughout the world

b) relieve poverty and sickness

c) advance education

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Development of a clear strategic plan for the future of ACTION International Ministries (UK) hereafter AIM(UK) and team development

Review of progress:

This period marked the launching of several initiatives which project to the next generation and future of AIM(UK) in global mission. Our primary focus has been to set up structure and process to best facilitate a growing number of applicants, workers and volunteers desiring to work under the AIM(UK) banner, both short and long term. A key component to our DNA is the care of people, and those who serve globally with us. Whilst we are happy to facilitate short term workers, teams, and gap year students we see the future of strategic growth in AIM(UK) rests in the sending of long-term workers to develop outreach to unreached peoples and development fields, whilst continuing to fund existing humanitarian aid.

To this end significant progress has been made in the key appointment of Abi Robbins to the board, aiding the growing team with considerable professional experience in HR, applications, safeguarding, compliance and care. The considerable refinement of process and holistic care of workers both facilitates healthier long-term partnerships now, and prepares AIM(UK) to be a healthier mission organisation for the nest season, ready and geared to mobilise workers across diverse multicultural contexts. This period saw increased numbers of younger short-term workers including teams to Ukraine, Poland, and Colombia, but also our first of a next generation of long-term field workers (Philippines).

Several key advances in the support of operations:

In **financial operations**, processes were substantially reviewed and streamlined as we project to the future, not least with the introduction of new software and service partners. This significantly lowers cost to end users / mission partners and gives incomparably progressed capability and flexibility for agile reporting and monitoring. This enables us to make the most of resources, and fastest possible appropriate response in the multi context environment in which we operate.

In **HR**, strategic development of field work, safeguarding, pastoral care, risk analysis, and compliance (both UK and in field situations) the development of regular scheduled calls increase significantly the effectiveness and implementation of new policies for holistic contextually aware care of field ministry. This has been increasingly spearheaded by dynamic new missional opportunities in high poverty / social need areas, where contextual understanding is key, and AIM(UK) workers and team members are pioneering a best practice model.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

Strategic development:

This period marks significant progress particularly in Europe and Asia, and in contexts of increased and ongoing unrest, strategically combining both social care and long-term establishment of churches and charities. AIM(UK) is committed to providing sustainable, ongoing provision of people and resources, and an anchor of ongoing development. The consolidation of ministries with contextual and indigenous wisdom, offers pivotal stability in an unstable world. Rather than concentrating on short term relief, with a sharp targeted injection of funds whilst areas in conflict and crisis attract high profile media coverage, AIM(UK) projects strategically to the longer term of decades and generations. Next year ACTION International Ministries marks 50 years of global mission, with around 400 workers currently connected in around 40 countries. Whilst we continue to grow, we also continue to prioritise careful stewardship of resources for the long haul.

Europe:

Our partnership with Polish churches and social foundations in areas of high social need, (including substance dependency, fragmentation of the family, homelessness, and unemployment), has seen significant progress and development in the community, through a children's foundation offering education, teaching English, and musical tuition through the church. This was supported internationally by our short-term workers program which we aim to roll out across Europe.

Similarly in Ukraine with the escalation and continuing war, the need has been met for hugely increased applications for care of children and young people in the church from state care. The ongoing need for humanitarian and pastoral support for widows, orphans, those with disabilities, trauma and bereavement continues. Administered through our partners, and ACTION International Ministries field workers this team and ministry continues to grow through the local churches. We continue to support church pastors working in the most difficult areas through practical need (winter fuel, transport, humanitarian and trauma care), education, summer camps, mentoring, and conference support materials, including books and bibles, and networking across Europe.

Global:

Child educational sponsorships and feeding projects continue to help children in the Philippines, Colombia and more recently Nepal, where increased social crises arise and follow on from disaster relief work which AIM(UK) remains committed to. This period marked the first field involvement from AIM(UK) to remote regions of the Himalayas and surrounding areas, where a growing ACTION International Ministries presence is pioneering initiatives throughout the growing church.

In the Philippines, our new field worker family provides both a feeding and educational programme not only to street children but in partnership with local schools to children at high risk, alongside the teaching and training of some 48 pastors. The intention is always to equip the local church for sustainable development in their region, at the same time as increasing best practice to help lower risk for our workers and increase safeguarding of huge numbers in the locality.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2024

Global ***(continued):***

In Pakistan the programme has grown to help release families enslaved to work in hot, harsh, brick manufacturing in order to pay debts. The programme not only facilitates their release (often after being enslaved for many years with as many as three generations of dependents), but also secures training with the aim of an occupational trajectory. This continues in several regions, alongside aid to the displaced from Afghanistan.

In ACTION's South American ministry through the churches for women and street children taking refuge funding continues through sponsorship and partnership.

The AIM(UK) team involved in our pastoral leadership development program have been in increasing demand both online and in person, to support ACTION International Ministries teams as far afield as Nepal and the Himalayas which saw Pastors training conferences greatly oversubscribed during our visit in March 2023. This project in which AIM(UK) has a unique privilege, and high reputation remains ongoing. We are exceptionally grateful and indebted to UK based churches releasing paid staff to work with AIM(UK) on PLD free of charge.

Financial review

For many years Bethany Hall has been AIM(UK)'s home in Wallasey, but with the increasing new team, predominantly based in the Midlands a strategic review was undertaken regarding the sustainability of the premises in consultation with charity and property surveyors that work in the sector. Given the high running costs of an older building, the substantial need for structural repair, refurbishment needed, and limited usage, the AIM(UK) board unanimously decided to seek the best options through disposal. The thoroughness and rigor of this process effectively means that the conclusion of this option will fall into our next financial year and subsequent report.

Funding

We continue to see movement to more flexibility from donors in our receipts, as they respond to our expanding ministry with the explicit need for flexibility in allocation of donated income allocated to our 'Where need is greatest' fund. This enables AIM(UK) to be both responsive and agile. 23/24 has been a stable year overall, however, the trajectory for funding emerging is bright and AIM(UK) has every expectation that by 25/26 funding income will have increased exponentially.

The trustees' annual report and the strategic report were approved on 17 December 2024 and signed on behalf of the board of trustees by:



R P Hughes
Trustee



M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	**Total funds £**	Total funds £
Income and endowments					
Donations and legacies	**5**	11,196	161,076	172,272	236,078
Investment income	**6**	–	2,091	2,091	444
Total income		11,196	163,167	174,363	236,522
Expenditure					
Expenditure on charitable activities	**7,8**	1,479	184,239	185,718	255,447
Total expenditure		1,479	184,239	185,718	255,447
Net expenditure and net movement in funds		9,717	(21,072)	(11,355)	(18,925)
Reconciliation of funds					
Total funds brought forward		17,407	283,559	300,966	319,891
Total funds carried forward		27,124	262,487	289,611	300,966

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

All income and expenditure derive from continuing activities.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	28,514	14,236
Current assets			
Stocks	**16**	100	50
Debtors	**17**	7,127	11,005
Cash at bank and in hand		267,904	287,501
		275,131	298,556
Creditors: amounts falling due within one year	**18**	14,034	11,826
Net current assets		261,097	286,730
Total assets less current liabilities		289,611	300,966
Net assets		289,611	300,966
Funds of the charity			
Restricted funds		262,487	283,559
Unrestricted funds		27,124	17,407
Total charity funds	**19**	289,611	300,966

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2024, and are signed on behalf of the board by:

M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Bethany, Balfour Road, Wallasey, Wirral, CH44 5SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements of the charitable company, which is a public benefit entity under FRS102, 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48a(iii), 11.48a(iv), 11.48b and 11.48c;
- the requirements of paragraphs 12.26, 12.27, 12.29a, 12.29b and 12.29A;
- the requirements of paragraph 33.7.

Going concern
There are no material uncertainties about the charity's ability to continue.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Tangible assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance
Property improvements	-	Not depreciated

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

4. Limited by guarantee

The Charity is a limited company by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	11,196	161,076	172,272

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	31,008	205,070	236,078

6. Investment income

	Restricted Funds £	**Total Funds 2024 £**	Restricted Funds £	Total Funds 2023 £
Bank interest received	2,091	2,091	444	444

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Charitable activities	–	163,517	163,517
Support costs	1,479	20,722	22,201
	1,479	184,239	185,718

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	12,900	220,260	233,160
Support costs	21,588	699	22,287
	34,488	220,959	255,447

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

8. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Charitable activities	163,517	22,201	185,718	255,447

9. Analysis of grants

Note that for year ended 31 March 2024 onwards, all Project Asia grants are now incorporated into other separately identified grants listed below:

	2024	2023
	£	£
Grants to institutions		
Street Children - general	700	3,680
Educational Child Sponsor - Philippines	2,207	1,800
Project Colombia	672	3,494
Child Education Sponsorship - Colombia	4,231	4,984
Project Asia	–	28,426
Action Street & Frontier Feeding	2,000	3,500
Relief & Development	–	1,191
Work Fund - I & D Abraham	–	1,223
Project Latin America	4,540	8,200
General Missionary Support	66,168	54,199
Project Africa	56	1,213
Project Ukraine	21,099	50,290
Project Israel	890	1,500
Project Afghanistan	–	4,191
Where Need is Greatest	11,525	–
Project Pakistan	450	–
Project Philippines	5,345	–
Educational Sponsor- Cambodia	499	–
Children in Crisis	1,316	5,750
Project Brazil	1,820	–
Total grants	123,518	173,641

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	6,217	1,514

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,200	4,200

12. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the year ended 31 March 2024, nor for year ended 31 March 2023.

During the year travelling expenses of £4,399 (2023: £12,900) and office administration expenses of £3,157 (2023 £9,130) was paid on behalf of trustees.

14. Transfers between funds

A transfer of unrestricted levy income is made annually from restricted support payments and totalled £10,431 in the year (2023 £19,880). These form part of the income from donations.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Property improvements £	**Total £**
Cost						
At 1 Apr 2023	1,600	19,751	–	8,974	16,202	46,527
Additions	–	–	20,495	–	–	20,495
At 31 Mar 2024	1,600	19,751	20,495	8,974	16,202	67,022
Depreciation						
At 1 Apr 2023	–	19,668	–	5,495	7,128	32,291
Charge for the year	–	22	4,999	872	324	6,217
At 31 Mar 2024	–	19,690	4,999	6,367	7,452	38,508
Carrying amount						
At 31 Mar 2024	1,600	61	15,496	2,607	8,750	28,514
At 31 Mar 2023	1,600	83	–	3,479	9,074	14,236

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

16. Stocks

	2024	2023
	£	£
Raw materials and consumables	100	50

17. Debtors

	2024	2023
	£	£
Other debtors	7,127	11,005

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	4,361	4,657
Other creditors	9,673	7,169
	14,034	11,826

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	**At 31 Mar 2024**
	£	£	£	£
General funds	17,407	11,196	(1,479)	27,124

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	20,887	31,008	(34,488)	17,407

Restricted funds

	At 1 Apr 2023	Income	Expenditure	**At 31 Mar 2024**
	£	£	£	£
General Ministry Funds	233,939	163,167	(184,239)	212,867
Bookshare / Pastoral Leadership Development	41,028	–	–	41,028
Office Development	8,592	–	–	8,592
	283,559	163,167	(184,239)	262,487

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

19. Analysis of charitable funds *(continued)*

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General Ministry Funds	249,338	204,116	(219,515)	233,939
Bookshare / Pastoral Leadership Development	39,630	1,398	–	41,028
Office Development	10,036	–	(1,444)	8,592
	299,004	205,514	(220,959)	283,559

General Ministry Funds
The purpose of these funds are to fund the individual ministry programmes and projects throughout the world.

Bookshare / Pastoral Leadership Development
The purpose of this fund is to fund the Pastoral Leadership Development Ministries, which includes training conferences. It also funds Christian Book Publishing activities.

Office Development
The purpose of this fund is to fund the refurbishment and replacement of office equipment relating to the head office.

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible fixed assets	3,427	25,087	28,514
Current assets	28,058	247,073	275,131
Creditors less than 1 year	(4,361)	(9,673)	(14,034)
Net assets	27,124	262,487	289,611

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	4,039	10,197	14,236
Current assets	27,156	271,400	298,556
Creditors less than 1 year	(4,657)	(7,169)	(11,826)
Net assets	26,538	274,428	300,966

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	172,272	236,078
Investment income		
Bank interest received	2,091	444
Total income	174,363	236,522
Expenditure		
Expenditure on charitable activities		
Rates and water	312	1,121
Repairs and maintenance	455	711
Insurance	1,168	647
Other establishment	1,128	127
Motor vehicle expenses	285	1,390
Other motor/travel costs	4,155	12,900
Legal and professional fees	7,274	5,252
Telephone	1,007	1,147
Other office costs	3,107	9,507
Depreciation	6,216	1,514
Other interest payable and similar charges	993	871
Grants to institutions	123,518	173,641
Printing and purchasing of books	–	369
Ministry support costs	36,100	46,250
	185,718	255,447
Total expenditure	185,718	255,447
Net expenditure	(11,355)	(18,925)

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Charitable activities		
Grant funding activities		
Travelling expenses	3,899	12,900
Grants to institutions	123,518	173,641
Printing and purchasing of books	–	369
Missionary support costs	36,100	46,250
	163,517	233,160
Support costs		
Rent, Rates, water, heat and light	312	1,121
Repairs and maintenance	455	711
Insurance	1,168	647
Newsletter postage costs	1,128	127
Newsletter printing costs	285	1,390
Safeguarding Expenses	256	–
Legal and professional fees	7,274	5,252
Telephone	1,007	1,147
Other expenses and office costs	3,107	9,507
Depreciation	6,216	1,514
Bank charges	993	871
	22,201	22,287
Expenditure on charitable activities	185,718	255,447

ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales - Charity number 1058661

Accounts

COMPANY REGISTRATION NUMBER: 03237328
CHARITY REGISTRATION NUMBER: 1058661

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2023

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Action International Ministries (UK)
Charity registration number	1058661
Company registration number	03237328
Principal office and registered office	Bethany Balfour Road Wallasey Wirral CH44 5SQ
The trustees	G Edwards J Farren R Farren R P Hughes M J Rutter D Taylor
Independent examiner	Richard D Coton FCCA Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governing document
The Charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A resolution to amend the Company's Articles of Association was passed in September 2022, as filed with Companies House.

Recruitment and appointment of new trustees
A new succession generational leadership is being built in ACTION (UK) with new team and board members. Currently a new operational base is to be added in the Worcester area.

Related parties
There were no related party transactions that require disclosure during the year.

Risk management
The trustees have a risk management strategy which comprises:
- an annual review of the risks that the Charity may face,
- the establishment of systems and procedures to mitigate those risks identified in the plan,
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

Objectives and activities

The Charity is established to:

a) promote the Christian faith and to proclaim the Gospel of Jesus Christ throughout the world

b) relieve poverty and sickness

c) advance education

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Strategic report
The following sections for achievements and performance and financial review form the strategic report of the charity.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

Achievements and performance

1. Development of a clear strategic plan for the future of ACTION International Ministries (UK), hereafter AIM(UK), and growing a team of specialists to serve the global release of human resources

The operational year 2022/23 marks a generational transition for AIM(UK) during which the board extended their deep gratitude to retiring Directors Ingo Abraham and William Hammons and Administrator Doris Abraham, for their long and faithful service.

As a board we took the opportunity to strategically evaluate the trajectory of AIM(UK), our global role within the 'ACTION International family' for global ministry and re-establish our base for sending mission workers and volunteers globally, both for short and long-term service. Whilst similar mission agencies of the past characteristically supported field workers in one location for a lifetime of service, the dynamics of our post covid, crisis ridden world, demands a more flexible approach to appropriate service within the constant and fast-moving global emergence of ever-increasing humanitarian issues through online collaborative mission networks.

This period also coincided with an increasing and very prominent leadership role for AIM(UK) with worldwide ACTION international and partner organisations, in relation to the extended humanitarian crisis following Russia's increased invasion and war on Ukraine. This concentrated our efforts to progress the growth of a diverse collaborative team of UK workers, volunteers and facilities who can facilitate critical mission initiatives, with a priority of further understanding and communicating context in areas where we have served for many years. We work closely with our USA and Canadian agencies on such issues. With numerous humanitarian and natural disasters in this period in both Eastern (Greater) Europe and ACTION's global strategic development countries (notably Asia; Nepal, Pakistan, India, Bangladesh, The Philippines etc.) the need has intensified for AIM(UK) to have a team with core competencies available to serve other agencies and countries (over 30) that ACTION International operates in.

To this end we have identified several volunteers who we continue to establish and invest in as a team for the long term, believing that each will individually and collectively grow into fuller specialist roles that not only benefit AIM(UK) administration, or serve globally in situ, as field workers, but also serve wider international objectives through short or long-term development task force groups. This particularly highlights the needs of experienced pastors and senior practitioners in pastoral care (trauma, initiation of mission / church planting), human resources and financial administration. These core competencies and giftings facilitate many situations across the world with the UK often leading in compliance and training of best practice to help others.

Our express desire is to build such a team whilst at the same time maintaining a tight grip on cost of operations so that contextual mission, aid, and development are the prioritised beneficiaries of all our efforts, both relationally and financially. To this end we are so grateful to a growing number of volunteers who work extensively, strategically, and regularly in long term commitment. We are also grateful to their UK churches who pay and fundraise in order for their time and resources to be released regularly in an ongoing commitment to AIM(UK). Without such generosity this year's growth would not have been possible and enables AIM(UK) to maintain its identity as a faith mission, not a business. Those who volunteer, work, and invest in AIM(UK) do so with a clear sense of ministry calling.

This model in the long term reduces operational costs for AIM(UK) but increases reach and impact to mobilise a growing team and makes best use of our wealth of human resources as a longstanding agency of experience and strength in world mission and pastoral leadership development.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

The importance of investing in the welfare of those who serve

We do however seek to appropriately care for such workers who are oftentimes operational in contexts of deep social and human distress. We support with regular pastoral care, strategic and compliance counsel. We are thankful that this model is working well with a new generation of volunteers, workers and specialists and we will seek to maintain a level of critical funding to enable this model to remain healthy for both pastoral care for this growing team whilst operating in the context of global crisis and relief, and in the UK support structure.

As part of this strategy, with a more thorough network of worker wellbeing support, we will seek to restart the sending of long-term global field workers in 2023/24 with strategic appointments for both UK office support and more regular support of short term / task force mission teams to development areas. In short, we are seeking to put resources into people for the longer-term mission and generational development of AIM(UK)'s global network and in doing so minimise infrastructure and asset cost in the UK. To this end we have sought to reduce use of our ageing central premises, increase flexible home working, online calls, and collaborative team days in appropriate locations. In this regard many areas of operations have transitioned or are transitioning to online systems including our financial system.

2. Country and project developments

As AIM(UK)'s leading care and mission base in Europe we have sought to work closely with those on the ground in Ukraine, coordinating to help the Ukrainian crisis with humanitarian aid, trauma help, and long-term rebuilding initiatives. This crisis has significantly impacted and irreversibly changed the face of European mission and collaboration in mission. Some partnerships sought to serve an initial 6 -12-month care of displaced peoples through AIM (UK)'s sponsored hubs based on trusted long-term partnerships with local churches in Ukraine. Humanitarian aid networks reached to each of the frontline situations and continues to do so. Several significant opportunities for fuller collaboration emerged from this initial period of displacement and refugee ministry to rebuild through longer term care. Such needs are considerably greater than even the initial displacement of millions from Ukraine, as limited government support ceases or reduces placing a heavier burden on non-government organisations and local churches. AIM(UK) has taken the lead in these things to build a network of humanitarian aid and church support for the longer term with fledgling partnerships in Poland, Germany, Romania, Serbia, and Montenegro. Our commitment to each will grow on the basis of either refugee need where primarily Ukrainian (and some Russian) citizens remain in longer term displacement or with like-minded registered charities who operate to serve needs of poverty, human and spiritual, through the establishment of local churches where high numbers of displaced have settled with little infrastructure or church support, with need of education, skills, and employment mentoring. An example would be AIM(UK) engagement and subsequent agency agreement with a charity foundation near the Czech Republic border in Poland. This relationship came through their repeated and generous service of Polish humanitarian transport of displaced peoples to the border in conjunction with AIM(UK) contacts working in Ukrainian church hubs, only for us to discover that their foundation itself served Polish children and young people in a highly deprived area of social poverty, and a context of high unemployment, homelessness, and addiction. As the only church in that area functioning locally in such activities, we are delighted to be working closely with them in their context and look towards the establishment of a longer-term partnership with joint initiatives / support of volunteers and charity workers. Such contexts are typical areas of AIM(UK)'s ministry over decades. The need for new church and mission initiatives in social depravity is sadly not limited to other distant parts of the world, but very apparent in Europe, particularly Eastern Europe and the Balkans.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

3. Growth in Pastoral Leadership Development (PLD) global ministry

Following the numerical growth of our workers and volunteers with senior pastoral experience, we have increased our UK commitment to global online and in person training of pastors. Regular connections with Eastern Europe, Pakistan, Nepal, and The Philippines continues to develop into network initiatives amongst ACTION International global networks, churches, and areas where there are no churches. With the majority of the world's pastors having no formal (seminary) training, AIM(UK)'s initiative to bring training contextually and appropriately is greatly valued, especially in areas of high poverty. In the past our 'Bookshare' and printing initiatives have served this purpose for PLD ministry and printed resources. However, there is an increasing shift towards online and audio ministry, especially in areas of high illiteracy. An example would be our work amongst the Nepalese in Himalayan regions where illiteracy is the norm, travel is difficult, yet good mobile (3/4/5g) service, solar power on mountain sides and electronic connections are good. Audio players and audio/ video files are the main source of training, and our funding profile will change in time to reflect this. AIM(UK) continues to grow a contemporary ministry shape in such areas with regular investment into online teaching and resources alongside occasional short term team visits.

With increasing opportunities, influence, and trust in such contexts there also comes a growing danger of militant opposition to Christianity and initiatives linked with Faith based organisations which places a greater emphasis on the growing UK support team to prepare appropriate risk analysis, cyber security, pastoral care and due diligence for operations and ministry. We continue to work increasingly closely with our USA counterparts in such matters.

4. Ministry growth and future plans

We are grateful for the clear development and trajectory as it emerges through the next generation of AIM(UK)'s team workers, volunteers, and wider donor supporters. The increase of short-term applications and team visits to Ukraine, Poland, Serbia, Montenegro, The Philippines, and Colombia demonstrate increased confidence and growth in post covid times amongst a younger generation of volunteers and workers. This is critical for long term health of the charity and our commitment to follow through in partner locations globally. Senior ACTION (UK) delegates represented ACTION (UK) in South Africa at our international leaders JVA conference, with increased connectivity across a growing global network. We look to continue this growth in 2023/24 through the establishment of a long-term UK team and more lasting global affiliations with deep pastoral care, regular holistic support and contextual helpfulness for the generational partnership and progress.

Financial review

It is encouraging to note that as we continue to assist financially across the global ministry of AIM(UK), 2022/23 has seen a significant move to supporting a wider ministry of both teaching and pastoral support. This shift has been appreciated by those that we have supported over many years and new partners alike. This allows a much more informed and targeted approach to funding, building on all of the solid work of the past, as our ministry funding grows and is used both in person and remotely, online. It is within this framework that the AIM(UK) Board is pleased to report stability of donations and increasingly a growing and evolving donor base.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

Financial review *(continued)*

This at a time of great economic difficulty in the UK with high inflation and contraction of general spending, fuelled by an ever-diminishing margin of disposable income for the majority. It is within this context that we remain so grateful to God for the stability of resources at our disposal and for the privilege of being able to distribute more funds in this financial year through our grants to institutions, including General Missionary support to individuals.

Revitalised financial controls and a move to online banking has also allowed greater transparency and efficiency in monitoring management of individual funding streams and allocation of funds. With efficiencies made and costs controlled, we work towards revising our Levy system downwards in 2023/24, re-investing any reduction in those ongoing ministries supported by donors and encouraging growth in our 'Where Need is Greatest' general reserve. The latter is particularly notable as we strive to have even more flexibility responding to global need in an increasingly purpose driven manner.

The trustees' annual report and the strategic report were approved on 27 November 2023 and signed on behalf of the board of trustees by:



R P Hughes
Trustee



M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION INTERNATIONAL MINISTRIES (UK)

YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of Action International Ministries (UK) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Langard Lifford Hall Limited

Richard D Coton FCCA
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

27 November 2023

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds £**	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	31,008	205,070	236,078	244,575
Investment income	**6**	–	444	444	10
Total income		31,008	205,514	236,522	244,585
Expenditure					
Expenditure on charitable activities	**7,8**	34,488	220,959	255,447	206,942
Total expenditure		34,488	220,959	255,447	206,942
Net (expenditure)/income and net movement in funds		(3,480)	(15,445)	(18,925)	37,643
Reconciliation of funds					
Total funds brought forward		20,887	299,004	319,891	282,248
Total funds carried forward		17,407	283,559	300,966	319,891

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

All income and expenditure derive from continuing activities.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	14,236	14,306
Current assets			
Stocks	**16**	50	50
Debtors	**17**	11,005	3,345
Cash at bank and in hand		287,501	314,491
		298,556	317,886
Creditors: amounts falling due within one year	**18**	11,826	12,301
Net current assets		286,730	305,585
Total assets less current liabilities		300,966	319,891
Net assets		300,966	319,891
Funds of the charity			
Restricted funds		283,559	299,004
Unrestricted funds		17,407	20,887
Total charity funds	**19**	300,966	319,891

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2023, and are signed on behalf of the board by:

M J Rutter
Trustee

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Bethany, Balfour Road, Wallasey, Wirral, CH44 5SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements of the charitable company, which is a public benefit entity under FRS102, 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48a(iii), 11.48a(iv), 11.48b and 11.48c;
- the requirements of paragraphs 12.26, 12.27, 12.29a, 12.29b and 12.29A;
- the requirements of paragraph 33.7.

Going concern
There are no material uncertainties about the charity's ability to continue.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. Accounting policies *(continued)*

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. Accounting policies *(continued)*

Tangible assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Equipment	-	25% reducing balance
Property improvements	-	Not depreciated

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

4. Limited by guarantee

The Charity is a limited company by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Donations			
Donations	31,008	205,070	236,078

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations	36,939	207,636	244,575

6. Investment income

	Restricted Funds	**Total Funds 2023**	Restricted Funds	Total Funds 2022
	£	**£**	£	£
Bank interest received	444	444	10	10

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Charitable activities	12,900	220,260	233,160
Support costs	21,588	699	22,287
	34,488	220,959	255,447

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activities	6,733	184,908	191,641
Support costs	14,959	342	15,301
	21,692	185,250	206,942

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

8. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Charitable activities	233,160	22,287	255,447	206,942

9. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Street Children - general	3,680	757
Street Children - Europe	5,750	1,511
Educational Child Sponsor - Philippines	1,800	–
Project Europe	500	6,700
Project Colombia	3,494	10,502
Child Education Sponsorship - Colombia	4,984	11,640
Project Asia	28,426	6,764
Action Feeding Programme	3,500	45,798
Relief & Development	1,191	910
Work Fund - I & D Abraham	1,223	34,990
Work Fund - R Homenuke	–	527
Project Latin America	8,200	–
General Missionary Support	54,199	2,419
Project Africa	1,213	–
Project Ukraine	50,290	–
Project Israel	1,000	–
Project Afghanistan	4,191	–
	173,641	122,518
Total grants	173,641	122,518

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,514	833

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,200	4,612

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

12. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the year ended 31 March 2022, nor for year ended 31 March 2021.

During the year travelling expenses of £12,900 (2022 £2,356) and office administration expenses of £9,130 (2022 £Nil) was paid on behalf of trustees.

14. Transfers between funds

A transfer of unrestricted levy income is made annually from restricted support payments and totalled £19,880 in the year (2022 £25,178). These form part of the income from donations.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Property improvements £	**Total £**
Cost					
At 1 April 2022	1,600	19,751	7,530	16,202	45,083
Additions	–	–	1,444	–	1,444
At 31 March 2023	1,600	19,751	8,974	16,202	46,527
Depreciation					
At 1 April 2022	–	19,640	4,333	6,804	30,777
Charge for the year	–	28	1,162	324	1,514
At 31 March 2023	–	19,668	5,495	7,128	32,291
Carrying amount					
At 31 March 2023	1,600	83	3,479	9,074	14,236
At 31 March 2022	1,600	111	3,197	9,398	14,306

16. Stocks

	2023 £	2022 £
Raw materials and consumables	50	50

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

17. Debtors

	2023	2022
	£	£
Prepayments and accrued income	–	479
Other debtors	11,005	2,866
	11,005	3,345

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	4,657	5,302
Other creditors	7,169	6,999
	11,826	12,301

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	**At 31 Mar 2023**
	£	£	£	£
General funds	20,887	31,008	(34,488)	17,407

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	5,640	36,939	(21,692)	20,887

Restricted funds

	At 1 Apr 2022	Income	Expenditure	**At 31 Mar 2023**
	£	£	£	£
General Ministry Funds	249,338	204,116	(219,515)	233,939
Bookshare / Pastoral Leadership Development	39,630	1,398	–	41,028
Office Development	10,036	–	(1,444)	8,592
	299,004	205,514	(220,959)	283,559

ACTION INTERNATIONAL MINISTRIES (UK)

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

19. Analysis of charitable funds *(continued)*

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General Ministry Funds	227,760	205,004	(183,426)	249,338
Bookshare / Pastoral Leadership Development	38,470	2,642	(1,482)	39,630
Office Development	10,378	–	(342)	10,036
	276,608	207,646	(185,250)	299,004

General Ministry Funds
The purpose of these funds are to fund the individual ministry programmes and projects throughout the world.

Bookshare / Pastoral Leadership Development
The purpose of this fund is to fund the Pastoral Leadership Development Ministries, which includes training conferences. It also funds Christian Book Publishing activities.

Office Development
The purpose of this fund is to fund the refurbishment and replacement of office equipment relating to the head office.

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	4,039	10,197	14,236
Current assets	27,156	271,400	298,556
Creditors less than 1 year	(4,657)	(7,169)	(11,826)
Net assets	26,538	274,428	300,966

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	4,854	9,452	14,306
Current assets	21,336	296,550	317,886
Creditors less than 1 year	(5,302)	(6,999)	(12,301)
Net assets	20,888	299,003	319,891

ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales - Charity number 1058661

Accounts

REGISTERED COMPANY NUMBER: 03237328
REGISTERED CHARITY NUMBER: 1058661

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

Action International Ministries (UK)

SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Action International Ministries (UK)

Contents of the Financial Statements
for the Year Ended 31 March 2022

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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 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice SORP "Accounting and Reporting by Charities" (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to:

(a) promote the Christian faith and to proclaim the Gospel of Jesus Christ throughout the world by:

(i) promoting and encouraging the Christian evangilisation of people throughout the world; and

(ii) promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith.

(b) relieve poverty and sickness

(c) advance education

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Human Resources for Service in Action Countries

During The past year of operation, since the Covid pandemic outbreak in UK and Globally in 2020 although the ongoing Covid variant affected continued to impact all areas of mission activity, a measure of recovery was discerned. Donations were recovering, staff and volunteers returned as the office had been operating weekly on a skeleton staffing basis, with others working from home on overseas communications where possible.

Recruitment continued to suffer as we received fewer online and direct office enquiries and applications for short term and long-term service with ACTION for various overseas roles within the mission. Short and career missionaries already accepted for service had to postpone and some withdraw from going overseas until situations clarify because of the operational restrictions preventing them to travel. Some Overseas short-term trips to Eastern Europe were possible in November 2021, as the pandemic declined in Europe

Although promotion of roles in recruitment is made on the mission's website and in hard and e-copy mission recruitment agencies, due to the ongoing pandemic this continued decline impacts on the number of long-term workers being fielded from the UK and Europe continues. Given the now smaller Christian contingent in the UK and Europe, difficulties continue in adding manpower for our home office and we are drawing fewer enquiries for overseas ministries in ACTION. This obviously also knocks on into mission turnover. There has been some limited movement and new deployment continuing from by our associated North American ACTION Fellowship offices.

The recruitment process requirement for long term service enabled us to take on a new executive director designate on the I March 2021 who was confirmed in Post in September with a new administrative director being confirmed in post in November 2021.

The mission continued to experience another difficult operation period with uncertainty remaining on pandemic Covid variant issues remaining and still likely to see restrictions both in UK, Europe and overseas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The continuing economic recession has meant that operationally for ACTION (UK), the Mission faced another difficult financial year with attendant and ongoing recruitment issues.

An increase in overall annual income by more than 54% in the last financial year. This was foreseen, in a predicted forecast for a similar level of the general or designated fund donations, to specific projects and workers.

FINANCIAL REVIEW
ADMINISTRATION AND OPERATING FINANCES

Supporting ACTION and partner projects in ACTION from UK, continued to be a major challenge as our income declines, budgets are reviewed and expenditure needs continues to grow in other historical ACTION world regional areas, following growth and development into new countries. Because of this we downward revised and limited our budget for the 2021/2022 financial year. Our overseas discretionary funding transmissions monthly funding overlap continued to be distributed monthly on a country by country basis, which goes alongside our designated funding transmissions.

Our March 2022 International Council meetings again went online and similar communications, were maintained with several partner and ACTION's own NGOs in Spain, Croatia, Ukraine , Israel and other related Ministry countries worldwide. Despite the ongoing pandemic, ACTION (UK) has set in place policy procedures aimed at the continued strengthening and consolidation and development of existing and new country operation and bases, In Eastern Europe especially Ukraine, with limited additional support to new ones like ACTION South-American, Africa and Asian operational including ACTION countries, Costa Rica and Peru, Pakistan, Nepal India and the Philippines. .

This includes the development several new and existing ministries and projects under new proposed agency networking agreements with new ACTION partners under our existing and proposed new JVA (Joint Venture Agency Agreements policy) and other registered partner networking agencies, with whom we have agency agreements in several countries, especially where ACTION does not have a direct registered operational base. A ministry feature was the continued support of humanitarian aid and supportive counselling ministries to those in refugee camps in Jordan. NE Iraq where three ACTION workers and a national team minister there from a base in Erbil, Iraq. The Crisis in Afghanistan Also saw our Pakistan Colleagues Minister to Refugees in Peshawar and Quetta in Pakistan, amongst also several other locations there.

All ACTION entities have engaged with Covid Disaster Relief Programmes additionally with support for ongoing ministry, project developments in existing fields like India, the Philippines, Uganda, Zambia, Malawi. The Latin American base ACTION countries especially Brazil and Colombia continue to also get such major supports. Historically Africa Latin-America, and Philippines and Europe, have been our largest fields of operation, and have always been, particularly well supported from our discretionary rolling funds base. The continuity funding of the feeding and relief and development programmes in various countries like Malawi, Uganda, Philippines and Nepal has assisted greatly the efforts being made towards ameliorating the effects of drought, famine and the Covid pandemic on several continents.

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The Special emergency famine relief projects in Africa, as well as relief in Nepal and Cuba Latin-America (Venezuelan refugees) and the Middle East to help displaced camp and community refugees in these countries was also given continued discretionary grant funding by ACTION (UK).

Specific development ongoing news of our corporate ACTION relief operations, projects and ministries is carried and sent to ACTION (UK) Supporting fraternity, on our main website www.actionintl.org and in our bi-Monthly Hard and E-copy Newsletters in UK, and other Blogs and direct communications.

The Crisis in Ukraine which developed into a major war has seen a major ACTION response in March 2022 and beyond for our teams consolidating projects and refugee support working with our teams and church networks there. Several new partnering JVA are proposed in Ukraine for the year ahead in 2022

Policy implementation of ACTION's required safeguarding policies in each country continue to be reviewed annually.

MINISTRY GROWTH ACHEIVEMENTS

Children in Crisis ministries remains a special development focus for funding from UK, especially in Europe, Ukraine and Israel with new project ventures being supported in The Philippines and Mexico. A new website for this has special ministry been developed. A new Coordination team for these ministries, with also safeguarding policy review briefs has been appointed This gives the wider country and ministry involvement areas further consideration. CIC FOCUS magazine will be regularly produced in future be published by the CIC Coordination group. Safeguarding policies have been implemented in every ACTION country.

Although Covid restrictions impacted many of our ministry centres abroad. Additional new small-scale micro-businesses continued to be set up and supported to help the impoverished communities served by ACTION communities in Latin America, Asia and Africa, and with the difficulties in Eastern Europe, especially Ukraine and the neighbouring countries.

The various street children ministries under the urban street teams continue in major third-world cities, like Manila, Philippines. These ACTION teams were most pro-active in Eastern Europe, S.E. Asia, and Latin America. In Africa a new country development in this ministry area has been set up. Networking with church-based community groups, they undertook feeding and relief programmes throughout the year. This was in addition to the regular street encounter, counselling and rescue ministries. Although some programmes were initially cancelled by venues, due to Covid, some projected annual easter and summer camp or feeding programmes are planned to be now held throughout the year, ranging from 70 to 250 children weekly attended in the Philippines, and in Africa. Supporters covered all budget targets for these developments, especially for major ministry projects in Colombia, Ecuador, Portugal, Ukraine and the Philippines.

Children in Crisis Summer camps were held on a reduced basis in Colombia, Philippines, Mexico Ukraine and in ACTION African countries, all though countries have been warned of possible annual budget reductions in the year ahead, because of the Covid pandemic effect on all areas of ministry and funding.
Despite uncertainty on financial donations for the year ahead, our giving to income-generating projects, established in ACTION Countries and with networking partners, were also considered and approved but generated support from the UK, has continued, albeit on a reduced basis. Newly developed life skills empowering projects ranged from overnight shelters and breakfast feeding programmes for children, older youth and adults, in and Odessa, Ukraine, Merida Mexico and Manila, Philippines.

Project Developments Following completion of several major ACTION projects in 2021-2022 other developments within the ACTION community ministry centres in Chapineros, Ciudad Bolivar, Camara, and Suba Berlin squatter township areas of Bogotá, Colombia and the older street youth shelter and centre in Odessa, Ukraine, continued to receive support from UK, but progress ion some projects has been delayed due to Covid.
The mission also continued with help in Asia and also the ongoing support of a new primary school and secondary Christian school near Varanasi, Northern India run by two of ACTION workers and their teaching team based there. Newbuilding projects for children in crisis and orphans have commenced in Cavite, Manila and also in Mindanao in the Philippines.

ACTION also continued to develop its **children in crisis preventative programmes in Colombia and The Philippines** These projects are aimed at providing free education, social welfare, and occupational training. They seek to prevent children from seeking a life on the streets owing to poor family living conditions. The ACTION **educational sponsorship programmes** for children operating in Africa Latin-America and The Philippines, operates alongside vocational training centres and workshops are geared for training older street youth in a vocational alongside life-skills and Christian education leaving after one year with a certified diploma.

The dedicated mission website www.actionintl.org gives detailed reports and information on these and other projects. Further church and college databases for contact were also initiated.

PASTORAL DEVELOPMENT - BOOKSHARE (UK)-EVANGELISM/LITERATURE MINISTRY
ACTION (UK) had 5 principal workers engaged in this vital teaching and training work, operating in conjunction with other ACTION Colleagues in PLDT (pastoral leadership development training) **Religious education, literature distribution and direct publication** are now well established in most countries where ACTION is operational. The pastoral leadership development ministry (PLDM and BOOKSHARE division of the work, ensured that the practical teaching printing and distribution of bibles and new and second-hand study books and children ministry literature objectives continued to be achieved. Again this can be seen and viewed with the reports, on our main ACTION ministry website and on www.equippastors.org and www.scm-action.org and increasingly on our main website www.actioninternational.org]

The BOOKSHARE (UK) ministry continues in three principal areas:
1. Funding and publication for study book titles for printing in Cuba, Cambodia Colombia, India and Indian subcontinent, Africa, the Philippines plus Eastern Europe and the Middle East.

2. The free distribution ministry of pre-packed new and second-hand study books worldwide for pastors, teachers, and Christian workers. There are also a new online free bible studies, commentaries and evangelism courses available to enquirers in the UK and overseas.

3. The free distribution of study and course material by hard copy, CD or e-mail document attachment. Our Canada associated ACTION run mission partner LTMP publishes and produces and distributes commentaries and study books in different languages which are also distributed and used or sent directly to a number of ACTION countries. They are now also available online.

The UK office continued, to assist mostly financially with the ACTION overseas publishing division's production programme budget needs and also has a direct literature-sending arm for new bibles and study books, in India, Cambodia and the Philippines.

CONSULTATION ADVISORY SERVICE AND AFFILIATION MEMBERSHIP

As a historic founder member of two UK consortia, namely Children in Crisis and European Street Children, ACTION has continued membership and a strong working input with the consortia on issues. Our membership also allows workers in ACTION to participate with CSC in any global networking and related country-based activity.
ACTION is not directly constituted to do direct advocacy work but provides continued free consultancy ministry advice based on our operational experience on field, to the UK Consortium for Street Children based in London. Additional help was given to Viva Network and CICM in Oxford. These advocacy groups, on behalf of members, are constituted and prescribed to additionally engage at government level, with all parliamentary groups on children in crisis matters and with the UN. Several ACTION guideline manual publications are available on the website.

A wider agency-networking and associate-missionary programme continues to be developed to avoid duplication of effort and greater concentration of the work funds by partnering agreements with other UK and European missions. This strategy affords opportunities to enlarge the programme for the secondment of workers and allows the enlargement of new-field development especially within Europe and other regional areas or continents.

FINANCES

Some further dedicated historical generational supporter donor giving has been lost through death, or other factors including economic, beyond our control and has had impact on the mission's monthly finances. The base funding however, for most ACTION specific projects, missionary and ministry income areas continues to be maintained at manageable monitored budgetary rolling funding levels, until new projects come on stream. This has ensured continuing levels of overseas funding. The financial turnover remains healthy, with sufficient operational and funding and ministry and project finances continuing, especially for operational continuity and activity into the next financial year and working to have provision for an additional two years reserve funding, in line with Government recommended operating directives, a strategic contingency plan for elements of funding within our general funding and discretionary grants area within the ACTION Fellowship.

This is being set aside monthly, from general and non-allocated funds, to ensure operational stability plus continuity and viability of administration and ministry operations, can be sustained for a period of at least three years. The Board remain generally confident that in the year ahead, we will see continued support for the development and safeguarding of the Mission's operational interests, both at home and overseas, and future especially in our own world in region European areas like Eastern Europe and the Middle East, including strengthening of the teams in Ukraine and Israel country regional areas.

The overall operational ministry fund balances continued to remain healthy, in the past financial year. due mainly to ACTION's no-debt and volunteer worker policy. This policy also requires all workers to either volunteer their time, or, as ACTION workers to raise their own personal support for ministry, and work project funds which are then channelled and receipted through the mission's accounts income and expenditure, as designated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Home Office

A new succession generational leadership is being built in ACTION (UK) with new team and board members. Currently a new operational base is to be added in the Worcester area.

THE ADMINISTRATION AND HANDLING OF OPERATING FINANCES

The continued loss of some key office workers and a board member through retirement, death or ill health and relocation, in recent years, has reduced our office administration potential. Two new board member was appointed in 2022.The search continues also for new full time and volunteer lead administration workers, which who continue to provide administration support but during covid is proving difficult. Currently the Wallasey office is being manned by two full time voluntary missionary workers and three part- time volunteers, including some additional day assistance training for operational members of the ACTION (UK) board members.

This last year has seen continued ministry consolidation and streamlining of operations at the Wallasey office and refining of data records held and new SM computer communication systems introduced. ACTION made contacts with several new churches and organisations in the immediate region and throughout the UK. The programme of promotional and informative deputation meetings to existing churches continues with a few new partnering churches reached and beginning support being developed, and generated, by the acting current Executive Director and some board members. This has generated some new donations and support. Promotion is made through bi-monthly hard copy and E-copy communications and social media options.

The Board has, due to covid, however struggled, in the present economic and pandemic climate, to strengthen the administration team locally. Handling of the finances and administration roles will be addressed in the coming year by the new Executive Director and administrative director. This is especially true in the area of servicing the ongoing future administration, promotion and development and communications for all areas of the mission's activities, for the longer term.

I Abraham

Board Director
Action International Ministries (UK)
1 April 2022

Addendum to the trustees report following a meeting of the Action Board held by Zoom on 6 December 2022

The Board of Action confirms that Ingo Abraham retired from his executive role, along with his directorship on 31 August 2022. Prior to the appointment of replacement executive board members, Mr Abraham designated all of his existing and future work fund income to be transferred for the ongoing support of the Mission's new executive directors; Paul Hughes and Martin Rutter. It is the board's understanding that Mr Abraham has advised his supporter base that all donations will be channelled to the new executive team. Nevertheless the mission will, for good order, write to donors to confirm this fact.
Following a review of reserves, the board has resolved that there be a restructuring of dormant funds over time to reflect some changed circumstances of recipients, to ensure the funds are applied as best they can be, consistent with their original purposes. To this end the board intends to reflect parallel funding for the deployment of certain designated funds, which will be reflected in future reports.

Signed on behalf of the directors of Action International Ministries UK.

D Taylor

G.W.J.Edwards

Dated 16/1/23

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

There were no related party transactions during the year.

Risk management

The trustees have a risk management strategy which comprises:
- an annual review of the risks that the charity may face,
- the establishment of systems and procedures to mitigate those risks identified in the plan, and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Two major areas which the charity are exposed to are:
- Completeness of income
- Restricted funds

These areas of risk are due to the large number of cash donations received for different funds within the organisation.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03237328 (Not specified/Other)

Registered Charity number

1058661

Registered office

Bethany Hall
Balfour Road
Wallasey
Merseyside
CH44 5SQ

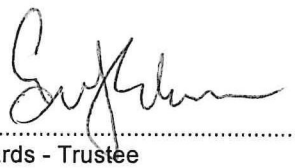
Trustees

G Edwards - Chairman
W Hammons - Vice Chairman
I Abraham
J Farren
RA Farren
P Clough (resigned 29 September 2021)
D Taylor
MP Gilman (appointed 15 July 2020)
RP Hughes (appointed 29 September 2021)
MJ Rutter (appointed 25 November 2021)

Independent Examiner

Suzanne Draper FCCA ACA
SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Approved by order of the board of trustees on 16/1/23 and signed on its behalf by:



.....
G Edwards - Trustee

Independent examiner's report to the trustees of Action International Ministries (UK) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Suzanne Draper FCCA ACA
SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Date: 16/1/23

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	**31.3.22 Total funds £**	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**11,762**	**232,813**	**244,575**	157,866
Investment income	3	**-**	**11**	**11**	19
Total		**11,762**	**232,824**	**244,586**	157,885
EXPENDITURE ON					
Raising funds	4	**1,392**	**-**	**1,392**	1,311
Charitable activities	5				
General		**(5,635)**	**88,667**	**83,032**	61,538
Overseas - Grants payable		**757**	**121,761**	**122,518**	98,846
Total		**(3,486)**	**210,428**	**206,942**	161,695
NET INCOME/(EXPENDITURE)		**15,248**	**22,396**	**37,644**	(3,810)
RECONCILIATION OF FUNDS					
Total funds brought forward		**5,640**	**276,607**	**282,247**	286,057
TOTAL FUNDS CARRIED FORWARD		**20,888**	**299,003**	**319,891**	282,247

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	9	**4,854**	**9,452**	**14,306**	12,630
CURRENT ASSETS					
Stocks	10	**50**	**-**	**50**	50
Debtors	11	**479**	**2,866**	**3,345**	3,595
Cash at bank		**20,807**	**293,684**	**314,491**	280,369
		21,336	**296,550**	**317,886**	284,014
CREDITORS					
Amounts falling due within one year	12	**(5,302)**	**(6,999)**	**(12,301)**	(14,397)
NET CURRENT ASSETS		**16,034**	**289,551**	**305,585**	269,617
TOTAL ASSETS LESS CURRENT LIABILITIES		**20,888**	**299,003**	**319,891**	282,247
NET ASSETS		**20,888**	**299,003**	**319,891**	282,247
FUNDS	13				
Unrestricted funds				**20,888**	5,640
Restricted funds				**299,003**	276,607
TOTAL FUNDS				**319,891**	282,247

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16/1/23 and were signed on its behalf by:

.....
G Edwards - Trustee

The notes form part of these financial statements

1. 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

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.

Tangible fixed assets
Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives using the following rates:

Improvements to property	**- 2% on cost**
Fixtures and fittings	**- 25% on reducing balance**

The trustees have made the decision to not apply depreciation to the freehold property. It is the opinion of the trustees that sale price of the property would be greater than the carrying amount held within the accounts.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

continued...

1. ACCOUNTING POLICIES - continued

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	**244,575**	157,866

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	**11**	19

4. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21
	£	£
Postage	**1,012**	934
Newsletter	**380**	377
	1,392	1,311

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs	Totals
	£	£	£	£
General	**69,123**	-	**13,909**	**83,032**
Overseas - Grants payable	-	**122,518**	-	**122,518**
	69,123	**122,518**	**13,909**	**205,550**

6. GRANTS PAYABLE

	31.3.22	31.3.21
	£	£
Overseas - Grants payable	**122,518**	98,846

continued...

6. GRANTS PAYABLE - continued

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

	31.3.22	31.3.21
	£	£
Sundry grants	**757**	-
Street Children - General	**1,511**	2,875
Street Children - Europe	**6,700**	6,161
Educational Child Sponsor - Philippines	**-**	3
Project Europe	**10,502**	12,161
Project Colombia	**11,640**	19,364
Child Education Sponsership - Colombia	**6,764**	9,539
Project Asia	**45,798**	17,941
Action Feeding Programme	**910**	11,822
Relief & Development	**31,862**	11,408
Work Fund - I & D Abraham	**3,128**	4,657
Work Fund - R Homenuke	**527**	945
Miscellaneous Bookshare Grants	**-**	1,946
Project Africa	**2,419**	24
	122,518	98,846

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	**832**	761

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year travelling expenses of £2,356 (2021: £nil) was paid on behalf of trustees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	**1,600**	**16,202**	**19,751**	**5,022**	**42,575**
Additions	**-**	**-**	**-**	**2,508**	**2,508**
At 31 March 2022	**1,600**	**16,202**	**19,751**	**7,530**	**45,083**
DEPRECIATION					
At 1 April 2021	**-**	**6,480**	**19,603**	**3,862**	**29,945**
Charge for year	**-**	**324**	**37**	**471**	**832**
At 31 March 2022	**-**	**6,804**	**19,640**	**4,333**	**30,777**
NET BOOK VALUE					
At 31 March 2022	**1,600**	**9,398**	**111**	**3,197**	**14,306**
At 31 March 2021	1,600	9,722	148	1,160	12,630

10. STOCKS

	31.3.22 £	31.3.21 £
Stocks	**50**	50

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Covenant tax refunds	**2,866**	2,819
Prepayments and accrued income	**479**	776
	3,345	3,595

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Grants payable	6,999	9,873
Accrued expenses	5,302	4,524
	12,301	14,397

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	5,640	15,248	20,888
Restricted funds			
General Ministry Programmes	227,760	21,578	249,338
Bookshare	38,470	1,160	39,630
Office Development	10,377	(342)	10,035
	276,607	22,396	299,003
TOTAL FUNDS	282,247	37,644	319,891

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,762	3,486	15,248
Restricted funds			
General Ministry Programmes	230,182	(208,604)	21,578
Bookshare	2,642	(1,482)	1,160
Office Development	-	(342)	(342)
	232,824	(210,428)	22,396
TOTAL FUNDS	244,586	(206,942)	37,644

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	3,643	9,071	(7,074)	5,640
Restricted funds				
General Ministry Programmes	234,648	(13,962)	7,074	227,760
Bookshare	37,041	1,429	-	38,470
Office Development	10,725	(348)	-	10,377
	282,414	(12,881)	7,074	276,607
TOTAL FUNDS	286,057	(3,810)	-	282,247

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,267	(2,196)	9,071
Restricted funds			
General Ministry Programmes	143,869	(157,831)	(13,962)
Bookshare	2,749	(1,320)	1,429
Office Development	-	(348)	(348)
	146,618	(159,499)	(12,881)
TOTAL FUNDS	157,885	(161,695)	(3,810)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

15. RESTRICTED FUNDS

General Ministry Programmes
The purpose of these funds are to fund the individual ministry programmes and projects throughout the world.

Bookshare
The purpose of this fund is to fund the Pastoral Leadership Development Ministries, which includes training conferences. It also funds Christian Book Publishing activities.

Office Development
The purpose of this fund is to fund the refurbishment and replacement of office equipment relating to the head office in Wallasey.

ACTION INTERNATIONAL MINISTRIES (UK)

England & Wales - Charity number 1058661

Accounts

REGISTERED COMPANY NUMBER: 03237328
REGISTERED CHARITY NUMBER: 1058661

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2021

for

Action International Ministries (UK)

SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Action International Ministries (UK)

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for the Year Ended 31 March 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 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice SORP "Accounting and Reporting by Charities" (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to:

(a) promote the Christian faith and to proclaim the Gospel of Jesus Christ throughout the world by:

(i) promoting and encouraging the Christian evangilisation of people throughout the world; and

(ii) promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith.

(b) relieve poverty and sickness

(c) advance education

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Human Resources for Service in Action Countries

During The past year of operation, the Covid pandemic has impacted all areas of mission activity. Donations were down, staff furloughed and we operated the office weekly on a skeleton staffing basis, working from home on overseas communications where possible.

Recruitment suffered as we received fewer online and direct office enquiries and applications for short term and long-term service with ACTION for various overseas roles within the mission. Short and career missionaries already accepted for service had to postpone and some withdraw from going overseas until situations clarify because of the operational restrictions preventing them to travel.

Although promotion of roles in recruitment is made on the mission's website and in hard and e-copy mission recruitment agencies, due to the ongoing pandemic this continued decline impacts on the number of long-term workers being fielded from the UK and Europe continues. Given the now smaller Christian contingent in the UK and Europe, difficulties continue in adding manpower for our home office and we are drawing fewer enquiries for overseas ministries in ACTION. This obviously also knocks on into mission turnover. There has been some limited movement and new deployment continuing from by our associated North American ACTION Fellowship offices.

The recruitment process requirement for long term service, requiring support raising by the applicant is still proving to be the greatest obstacle to several potential applicants. This is becoming a greater problem for churches and fellowships in the UK during Covid as churches have been closed, so applicants can't raise their historical mission support budgets due to lower church returns and tighter financial requirements.

The mission experienced it's most difficult operation period historically with uncertainty remain on pandemic issues like restrictions both in UK, Europe and overseas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The continuing economic recession has meant that operationally for ACTION (UK), the Mission faced another difficult financial year with attendant and ongoing recruitment issues.

A small decrease in overall annual income by less than 1% in the last financial year. This was foreseen, in a predicted forecast for a similar level of the general or designated fund donations, to specific projects and workers.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources are donations from the public to fund the various ministries and projects throughout the world.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted reserves are needed:

(a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and

(b) to cover administration, fund raising and support costs without which the charity could not function. The trustees consider it prudent that unrestricted reserves should be sufficient:

To cover two years administration costs, apart from salaries of employees, who are responsible for raising enough funds to cover their own costs.

Unrestricted reserves are currently outside that range. In terms of providing two years, the trustees feel that our aim is to return unrestricted reserves to their target level in the near future.

FINANCIAL REVIEW

ADMINISTRATION AND OPERATING FINANCES

The continued loss of some key office workers and a board member through retirement, death or ill health and relocation, in recent years, has reduced our office administration potential. One new board member was appointed in 2021.The search continues also for new full time and volunteer lead administration workers, which who continue to provide administration support but during covid is proving difficult. Currently the office is manned by two full time voluntary missionary workers and three part- time volunteers, including some additional day assistance from members of the ACTION (UK) board members. Covid in March has meant the furloughing of some volunteer workers.

This last year has seen continued ministry consolidation and streamlining of operations at the Wallasey office and refining of data records held and new SM computer communication systems introduced. ACTION made contacts with several new churches and organisations in the immediate region and throughout the UK. The programme of promotional and informative deputation meetings to existing churches continues with a few new partnering churches reached and beginning support being developed, and generated, by the acting current Executive Director and some board members. This has generated some new donations and support. Promotion is made through bi-monthly hard copy and E-copy communications and social media options.

The Board has, due to covid, however struggled, in the present economic and pandemic climate, to strengthen the administration team. They have not yet been able to secure additional management workers yet to serve with the team in the UK office. The critical generational need to find long-term personnel for the directorships and administration roles remains and will be addressed in the coming year by the new Executive Director (designate). This is especially true in the area of servicing the ongoing future administration, promotion and development and communications for all areas of the mission's activities, for the longer term.

FINANCES

Some further dedicated historical generational supporter donor giving has been lost through death, or other factors including economic, beyond our control and has had impact on the mission's monthly finances. The base funding however, for most ACTION specific projects, missionary and ministry income areas continues to be maintained at manageable monitored budgetary rolling funding levels, until new projects come on stream. This has ensured continuing levels of overseas funding. The financial turnover remains healthy, with sufficient operational and funding and ministry and project finances continuing, especially for operational continuity and activity into the next financial year and working to have provision for an additional two years reserve funding, in line with Government recommended operating directives, a strategic contingency plan for elements of funding within our general funding and discretionary grants area within the ACTION Fellowship.

This is being set aside monthly, from general and non-allocated funds, to ensure operational stability plus continuity and viability of administration and ministry operations, can be sustained for a period of at least three years. The Board remain generally confident that in the year ahead, we will see continued support for the development and safeguarding of the Mission's operational interests, both at home and overseas, and future especially in our own world in region European areas like Eastern Europe and the Middle East, including strengthening of the teams in Ukraine and Israel country regional areas.

The overall operational ministry fund balances continue to remain healthy, due mainly to ACTION's no-debt and volunteer policy. This policy also requires all workers to either volunteer their time, or, raise their own personal support for ministry, and work project funds which are then channelled and receipted through the mission's accounts income and expenditure, as designated.

FUTURE PLANS

During The past year of operation, In Recruitment terms. We received fewer office enquiries and applications for short term and long term service with ACTION for various overseas roles within the mission, than for many years. Again the raising of funds has been a critical issue for many, who have enquired. In March 2020, all things changed in the UK, due to the Covid 19 Pandemic. The immediate effect was the cancellation of service trips for approved short termers due to go out to serve with ACTION, overseas. These have been postponed until summer 2021. Additionally short term workers, out on their field of service were gradually brought home to the UK.

The recruitment process requirement for long term service, requiring support raising by the applicant is still proving to be the greatest obstacle to several potential applicants. This is becoming a greater problem for churches and fellowships in the UK as they continue to reduce their historical mission support budgets due to tighter financial requirements.

NEW COUNTRY DEVELOPMENT

Supporting ACTION and partner projects in ACTION from UK, continues to be a major challenge as our income declines, budgets are reviewed and expenditure needs continues to grow in other historical ACTION world regional areas, following growth and development into new countries. . Because of this we limited in our 2020 /21 financial year, our overseas discretionary funding transmissions monthly funding overlaps, which go alongside designated transmissions.

Our March International Council meetings went virtual online and similar communications maintained with several partner and ACTION's own NGOs in Spain, Croatia, Israel and other related Ministry countries worldwide. Despite the ongoing pandemic, ACTION (UK) has set in place policy procedures aimed at the continued strengthening and consolidation of existing and new country operation and bases, with limited additional support to new ones like ACTION South Africa and other African ACTION countries, Costa Rica and Peru, Pakistan, Nepal India.

This includes several new and existing ministries and projects under agency networking agreements with ACTION and other registered partner networking agencies, with whom we have agency agreements in several countries, especially where ACTION does not have a direct registered operational base. A ministry feature was the continued support of humanitarian aid and supportive counselling ministries to those in refugee camps in NE Iraq where three ACTION workers and a national team minister there from a base in Erbil.

All ACTION entities have engaged with Covid Disaster Relief Programmes additionally with support for ongoing ministry, project developments in existing fields like India, the Philippines, Uganda, Zambia, Malawi. The Latin American base ACTION countries especially Brazil and Colombia continue to also get such major supports. Historically Africa Latin-America, and Philippines and Europe, have been our largest fields of operation, and have always been, particularly well supported from our discretionary rolling funds base. The continuity funding of the feeding and relief and development programmes in various countries like Malawi, Uganda, Philippines and Nepal has assisted greatly the efforts being made towards ameliorating the effects of drought, famine and the Covid pandemic on several continents.

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The Special emergency famine relief projects in Africa, as well as relief in Nepal and Cuba Latin-America (Venezuelan refugees) and the Middle East to help displaced camp and community refugees in these countries was also given continued discretionary grant funding by ACTION (UK).

Specific development ongoing news of our corporate ACTION relief operations, projects and ministries is carried and sent to ACTION (UK) Supporting fraternity, on our main website www.actionintl.org and in our bi-Monthly Hard and E-copy Newsletters in UK.

Policy implementation of ACTION's required safeguarding policies in each country were reviewed.

MINISTRY GROWTH ACHIEVEMENTS

Children in Crisis ministries remains a special development focus for funding from UK, especially in Europe, Ukraine and Israel with new project ventures being supported in The Philippines and Mexico. A new website for this has special ministry been developed. A new Coordination team for these ministries, with also safeguarding policy review briefs has been appointed This gives the wider country and ministry involvement areas further consideration. CIC FOCUS magazine will be regularly produced in future be published by the CIC Coordination group . Safeguarding policies have been implemented in every ACTION country.

Although Covid restrictions impacted many of our ministry centres abroad. Additional new small-scale micro-businesses continued to be set up and supported to help the impoverished communities served by ACTION communities in Latin America, Asia and Africa.

The various street children ministries under the urban street teams continue in major third-world cities, like Manila, Philippines. These ACTION teams were most pro-active in Eastern Europe, S.E. Asia, and Latin America. In Africa a new country development in this ministry area has been set up. Networking with church-based community groups, they undertook feeding and relief programmes throughout the year. This was in addition to the regular street encounter, counselling and rescue ministries. Although some programmes have had to be cancelled by venues, due to Covid, some limited annual easter and summer camp or feeding programmes were held throughout the year, ranging from 70 to 250 children weekly attended in the Philippines, and in Africa. Supporters covered all budget targets for these developments, especially for major ministry projects in Colombia, Ecuador, Portugal.

Children in Crisis Summer camps were held in Colombia, Philippines, Mexico Ukraine and in ACTION African countries, all though countries have been warned of possible annual budget reductions in the year ahead, because of the Covid pandemic effect on all areas of ministry and funding.
Despite uncertainty on financial donations for the year ahead, our giving to income-generating projects, established in ACTION Countries and with networking partners, were also considered and approved but generated support from the UK, has continued, albeit on a reduced basis. Newly developed life skills empowering projects ranged from overnight shelters and breakfast feeding programmes for children, older youth and adults, in and Odessa, Ukraine, Merida Mexico and Manila, Philippines.

Project Developments Following completion of several major ACTION projects in 2019-20, other developments within the ACTION community ministry centres in Chapineros, Ciudad Bolivar, Camara, and Suba Berlin squatter township areas of Bogotá, Colombia and the older street youth shelter and centre in Odessa, Ukraine, continued to receive support from UK, but progress ion some projects has been delayed due to Covid.
The mission also continued with help in Asia and also the ongoing support of a new primary school and secondary Christian school near Varanasi, Northern India run by two of ACTION workers and their teaching team based there.

ACTION also continued to develop its children in crisis preventative programmes in Colombia and The Philippines These projects are aimed at providing free education, social welfare, and occupational training. They seek to prevent children from seeking a life on the streets owing to poor family living conditions. The ACTION educational sponsorship programmes for children operating in Africa Latin-America and The Philippines, operates alongside vocational training centres and workshops are geared for training older street youth in a vocational alongside life-skills and Christian education leaving after one year with a certified diploma.

The dedicated mission website www.actionintl.org gives detailed reports and information on these and other projects. Further church and college databases for contact were also initiated.

PASTORAL DEVELOPMENT - BOOKSHARE (UK)-EVANGELISM/LITERATURE MINISTRY
ACTION (UK) has three principal workers engaged in this vital teaching and training work
Religious education, literature distribution and direct publication are now well established in most countries where ACTION is operational. The pastoral leadership development ministry (PLDM and BOOKSHARE division of the work, ensured that the practical teaching printing and distribution of bibles and new and second-hand study books and children ministry literature objectives continued to be achieved. Again this can be seen and viewed with the reports, on our main ACTION ministry website and on www.equippastors.org and www.scm-action.org and increasingly on our main website www.actioninternational.org]

PLDM Ministry UK director, Paul Clough returned to UK from PLDM Teaching ministry Albania and Leader and ACTION (UK) Chairman, Dr John Farren also returned safely from Malawi and Zambia teaching trips as the Covid pandemic emerged, having successfully completed their teaching and visit itineraries.

The BOOKSHARE (UK) ministry continues in three principal areas:
1. Funding and publication for study book titles for printing in Cuba, Cambodia Colombia, India and Indian subcontinent, Africa, the Philippines plus Europe and the Middle East.

2. The free distribution ministry of pre-packed new and second-hand study books worldwide for pastors, teachers, and Christian workers. There are also a new online free bible studies, commentaries and evangelism courses available to enquirers in the UK and overseas.

3. The free distribution of study and course material by hard copy, CD or e-mail document attachment. Our Canada associated ACTION run mission partner LTMP publishes and produces and distributes commentaries and study books in different languages which are also distributed and used or sent directly to a number of ACTION countries. They are now also available online.

The UK office continues to assist mostly financially with the overseas publishing division's production programme budget needs and also has a direct literature-sending arm for new bibles and study books.

CONSULTATION ADVISORY SERVICE AND AFFILIATION MEMBERSHIP

As a historic founder member of two UK consortia, namely Children in Crisis and European Street Children, ACTION has continued membership and a strong working input with the consortia on issues. Our membership also allows workers in ACTION to participate with CSC in any global networking and related country-based activity.
ACTION is not directly constituted to do direct advocacy work but provides continued free consultancy ministry advice based on our operational experience on field, to the UK Consortium for Street Children based in London. Additional help was given to Viva Network and CICM in Oxford. These advocacy groups, on behalf of members, are constituted and prescribed to additionally engage at government level, with all parliamentary groups on children in crisis matters and with the UN. Several ACTION guideline manual publications are available on the website.

A wider agency-networking and associate-missionary programme continues to be developed to avoid duplication of effort and greater concentration of the work funds by partnering agreements with other UK and European missions. This strategy affords opportunities to enlarge the programme for the secondment of workers and allows the enlargement of new-field development especially within Europe and other regional areas or continents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Home Office
Lastest Directorate Succesion news The ACTION (UK) board was successful in March 2021 obtaining the designate services of a new UK worker for the executive director for its UK office and future operation. He will be in the process of developing a new generational succession team of new workers in the mission to take ACTION into the next decade. A further four, full and short-term workers, were though recruited for Colombia, Philippines and Brazil, by the UK recruitment team. Most applicants again failed to reach the final application stage of service processing owing to ACTION's criteria on this stated need. This reflects the financially based-application concerns of applicants. We received no new enquiries for the UK based full time office roles which are proving difficult to fill. Many enquirers found a tension and difficulty with the Mission's policy on support-raising requirements for especially long-term service overseas or at home. The mission is run entirely by part and full-time volunteers. The volunteer Recruitment Manager role was vacated and is being handled currently by other UK volunteer workers.
Overseas
The general level of recruitment career placement enquiries is gradually falling due to the present Covid pandemic financial constraints faced by applicants in UK affected by the economy and BREXIT uncertainty. The required faith-support raising ethos that prospective candidates face, is a challenge, and does not meet some of their expectations. Many felt unable to raise support in the continued depressed economic climate. They therefore did not find this approach as attractive. This resulted this last operational year in fewer applicants reaching even the final interview stage.

Related parties

There were no related party transactions during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:
- an annual review of the risks that the charity may face,
- the establishment of systems and procedures to mitigate those risks identified in the plan, and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Two major areas which the charity are exposed to are:

- Completeness of income
- Restricted funds

These areas of risk are due to the large number of cash donations received for different funds within the organisation. The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03237328 (Not specified/Other)

Registered Charity number
1058661

Registered office
Bethany Hall
Balfour Road
Wallasey
Merseyside
CH44 5SQ

Trustees

G Edwards	- Chairman
W Hammons	- Vice Chairman
I Abraham	
J Farren	
RA Farren	
P Clough (resigned 29 September 2021)	
D Taylor	
MP Gilman (appointed 15 July 2020)	
RP Hughes (appointed 29 September 2021)	
MJ Rutter (appointed 25 November 2021)	

Independent Examiner
Suzanne Draper FCCA ACA
SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Approved by order of the board of trustees on 21/12/21 and signed on its behalf by:



I Abraham - Trustee

Independent examiner's report to the trustees of Action International Ministries (UK) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Suzanne Draper FCCA ACA
SB&P
Chartered Accountants
Oriel House
2/8 Oriel Road
Bootle
Merseyside
L20 7EP

Date: 21/12/21.

Action International Ministries (UK)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**11,266**	**146,599**	**157,865**	158,576
Investment income	3	**-**	**19**	**19**	46
Total		**11,266**	**146,618**	**157,884**	158,622
EXPENDITURE ON					
Raising funds	4	**1,311**	**-**	**1,311**	1,784
Charitable activities	5				
General		**884**	**60,653**	**61,537**	51,880
Overseas - Grants payable		**-**	**98,846**	**98,846**	79,283
Total		**2,195**	**159,499**	**161,694**	132,947
NET INCOME/(EXPENDITURE)		**9,071**	**(12,881)**	**(3,810)**	25,675
Transfers between funds	13	**(7,074)**	**7,074**	**-**	-
Net movement in funds		**1,997**	**(5,807)**	**(3,810)**	25,675
RECONCILIATION OF FUNDS					
Total funds brought forward		**3,643**	**282,414**	**286,057**	260,382
TOTAL FUNDS CARRIED FORWARD		**5,640**	**276,607**	**282,247**	286,057

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	**2,836**	**9,794**	**12,630**	13,391
CURRENT ASSETS					
Stocks	10	**50**	**-**	**50**	50
Debtors	11	**776**	**2,819**	**3,595**	3,009
Cash at bank		**6,502**	**273,867**	**280,369**	273,986
		7,328	**276,686**	**284,014**	277,045
CREDITORS					
Amounts falling due within one year	12	**(4,524)**	**(9,873)**	**(14,397)**	(4,379)
NET CURRENT ASSETS		**2,804**	**266,813**	**269,617**	272,666
TOTAL ASSETS LESS CURRENT LIABILITIES		**5,640**	**276,607**	**282,247**	286,057
NET ASSETS		**5,640**	**276,607**	**282,247**	286,057
FUNDS	13				
Unrestricted funds				**5,640**	3,643
Restricted funds				**276,607**	282,414
TOTAL FUNDS				**282,247**	286,057

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/12/21 and were signed on its behalf by:

.....
I Abraham - Trustee

The notes form part of these financial statements

1. 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

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.

Tangible fixed assets
Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives using the following rates:

Improvements to property	**- 2% on cost**
Fixtures and fittings	**- 25% on reducing balance**

The trustees have made the decision to not apply depreciation to the freehold property. It is the opinion of the trustees that sale price of the property would be greater than the carrying amount held within the accounts.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

continued...

1. ACCOUNTING POLICIES - continued

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	**157,865**	158,576

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	**19**	46

4. RAISING FUNDS

Other trading activities

	31.3.21	31.3.20
	£	£
Postage	**934**	1,319
Newsletter	**377**	465
	1,311	1,784

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs	Totals
	£	£	£	£
General	**52,248**	-	**9,289**	**61,537**
Overseas - Grants payable	-	**98,846**	-	**98,846**
	52,248	**98,846**	**9,289**	**160,383**

6. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Overseas - Grants payable	**98,846**	67,177

continued...

6. GRANTS PAYABLE - continued

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

	31.3.21	31.3.20
	£	£
Street Children - General	**2,875**	2,313
Street Children - Evangelical	**-**	3,247
Street Children - Europe	**6,161**	8,783
Educational Child Sponsor - Philippines	**3**	52
Project Europe	**12,161**	6,438
Project Colombia	**19,364**	13,775
Child Education Sponsership - Colombia	**9,539**	8,274
Project Asia	**17,941**	7,791
Action Feeding Programme	**11,822**	6,001
Relief & Development	**11,408**	9,603
Work Fund - I & D Abraham	**4,657**	-
Work Fund - R Homenuke	**945**	-
Miscellaneous Bookshare Grants	**1,946**	-
Project Africa	**24**	900
	98,846	67,177

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	**761**	906

8. TRUSTEES' REMUNERATION AND BENEFITS

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

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year travelling expenses of £nil (2020: £2,907) was paid on behalf of trustees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	**1,600**	**16,202**	**19,751**	**5,022**	**42,575**
DEPRECIATION					
At 1 April 2020	**-**	**6,156**	**19,553**	**3,475**	**29,184**
Charge for year	**-**	**324**	**50**	**387**	**761**
At 31 March 2021	**-**	**6,480**	**19,603**	**3,862**	**29,945**
NET BOOK VALUE					
At 31 March 2021	**1,600**	**9,722**	**148**	**1,160**	**12,630**
At 31 March 2020	1,600	10,046	198	1,547	13,391

10. STOCKS

	31.3.21 £	31.3.20 £
Stocks	**50**	50

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Covenant tax refunds	**2,819**	2,105
Prepayments and accrued income	**776**	904
	3,595	3,009

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Grants payable	9,873	-
Accrued expenses	4,524	4,379
	14,397	4,379

13. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	3,643	9,071	(7,074)	5,640
Restricted funds				
General Ministry Programmes	234,648	(13,962)	7,074	227,760
Bookshare	37,041	1,429	-	38,470
Office Development	10,725	(348)	-	10,377
	282,414	(12,881)	7,074	276,607
TOTAL FUNDS	286,057	(3,810)	-	282,247

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,266	(2,195)	9,071
Restricted funds			
General Ministry Programmes	143,869	(157,831)	(13,962)
Bookshare	2,749	(1,320)	1,429
Office Development	-	(348)	(348)
	146,618	(159,499)	(12,881)
TOTAL FUNDS	157,884	(161,694)	(3,810)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	4,377	2,160	(2,894)	3,643
Restricted funds				
General Ministry Programmes	205,772	25,982	2,893	234,647
Bookshare	39,151	(2,110)	-	37,041
Office Development	11,082	(357)	1	10,726
	256,005	23,515	2,894	282,414
TOTAL FUNDS	260,382	25,675	-	286,057

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,153	(6,993)	2,160
Restricted funds			
General Ministry Programmes	144,881	(118,899)	25,982
Bookshare	4,589	(6,699)	(2,110)
Office Development	(1)	(356)	(357)
	149,469	(125,954)	23,515
TOTAL FUNDS	158,622	(132,947)	25,675

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	4,377	11,231	(9,968)	5,640
Restricted funds				
General Ministry Programmes	205,772	12,020	9,967	227,759
Bookshare	39,151	(681)	-	38,470
Office Development	11,082	(705)	1	10,378
	256,005	10,634	9,968	276,607
TOTAL FUNDS	260,382	21,865	-	282,247

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,419	(9,188)	11,231
Restricted funds			
General Ministry Programmes	288,750	(276,730)	12,020
Bookshare	7,338	(8,019)	(681)
Office Development	(1)	(704)	(705)
	296,087	(285,453)	10,634
TOTAL FUNDS	316,506	(294,641)	21,865

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

15. RESTRICTED FUNDS

General Ministry Programmes
The purpose of these funds are to fund the individual ministry programmes and projects throughout the world.

Bookshare
The purpose of this fund is to fund the Pastoral Leadership Development Ministries, which includes training conferences. It also funds Christian Book Publishing activities.

Office Development
The purpose of this fund is to fund the refurbishment and replacement of office equipment relating to the head office in Wallasey.