

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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## Reference and administrative details

**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)

<b>Independent examiner</b>	Richard D Coton FCCA Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
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**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 next 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**

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

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

All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**ACTION INTERNATIONAL MINISTRIES (UK)**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2024**

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

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

The notes on pages 9 to 16 form part of these financial statements.

# 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 £
<b>Donations</b>			
Donations	11,196	161,076	172,272
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
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 £
<b>Grants to institutions</b>		
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**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
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 £	<b>Total £</b>
<b>Cost</b>						
At 1 Apr 2023	1,600	19,751	-	8,974	16,202	46,527
Additions	-	-	20,495	-	-	20,495
<b>At 31 Mar 2024</b>	<u>1,600</u>	<u>19,751</u>	<u>20,495</u>	<u>8,974</u>	<u>16,202</u>	<u>67,022</u>
<b>Depreciation</b>						
At 1 Apr 2023	-	19,668	-	5,495	7,128	32,291
Charge for the year	-	22	4,999	872	324	6,217
<b>At 31 Mar 2024</b>	<u>-</u>	<u>19,690</u>	<u>4,999</u>	<u>6,367</u>	<u>7,452</u>	<u>38,508</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2024</b>	<u>1,600</u>	<u>61</u>	<u>15,496</u>	<u>2,607</u>	<u>8,750</u>	<u>28,514</u>
At 31 Mar 2023	<u>1,600</u>	<u>83</u>	<u>-</u>	<u>3,479</u>	<u>9,074</u>	<u>14,236</u>

# 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	<u>100</u>	<u>50</u>

#### 17. Debtors

	2024	2023
	£	£
Other debtors	<u>7,127</u>	<u>11,005</u>

#### 18. Creditors: amounts falling due within one year

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

#### 19. Analysis of charitable funds

##### Unrestricted funds

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

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

##### 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
	<u>283,559</u>	<u>163,167</u>	<u>(184,239)</u>	<u>262,487</u>

# 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
	<u>299,004</u>	<u>205,514</u>	<u>(220,959)</u>	<u>283,559</u>

#### 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)
<b>Net assets</b>	<u>27,124</u>	<u>262,487</u>	<u>289,611</u>

  

	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)
<b>Net assets</b>	<u>26,538</u>	<u>274,428</u>	<u>300,966</u>

**ACTION INTERNATIONAL MINISTRIES (UK)**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	172,272	236,078
	<hr/>	<hr/>
<b>Investment income</b>		
Bank interest received	2,091	444
	<hr/>	<hr/>
<b>Total income</b>	<u>174,363</u>	<u>236,522</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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
	<hr/>	<hr/>
	185,718	255,447
	<hr/>	<hr/>
<b>Total expenditure</b>	<u>185,718</u>	<u>255,447</u>
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(11,355)</u>	<u>(18,925)</u>

# ACTION INTERNATIONAL MINISTRIES (UK)

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<i>Grant funding activities</i>		
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
	<u>163,517</u>	<u>233,160</u>
<i>Support costs</i>		
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
	<u>22,201</u>	<u>22,287</u>
<b>Expenditure on charitable activities</b>	<u>185,718</u>	<u>255,447</u>