

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**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9 - 18</b>

**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	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	4,288	134,614	138,902	172,272
Investment income	6	342	1,493	1,835	2,091
<b>Total income</b>		<u>4,630</u>	<u>136,107</u>	<u>140,737</u>	<u>174,363</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	9,255	205,575	214,830	185,718
<b>Total expenditure</b>		<u>9,255</u>	<u>205,575</u>	<u>214,830</u>	<u>185,718</u>
<b>Net expenditure and net movement in funds</b>		<u>(4,625)</u>	<u>(69,468)</u>	<u>(74,093)</u>	<u>(11,355)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		27,124	262,487	289,611	300,966
<b>Total funds carried forward</b>		<u>22,499</u>	<u>193,019</u>	<u>215,518</u>	<u>289,611</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 18 form part of these financial statements.

# ACTION INTERNATIONAL MINISTRIES (UK)

## COMPANY LIMITED BY GUARANTEE

### STATEMENT OF FINANCIAL POSITION

**31 MARCH 2025**

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

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

The notes on pages 9 to 18 form part of these financial statements.

# 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 £
<b>Donations</b>			
Donations	4,288	134,614	138,902
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	11,196	161,076	172,272
	<u>          </u>	<u>          </u>	<u>          </u>

# 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
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Bank interest received	-	2,091	2,091
	<u>          </u>	<u>          </u>	<u>          </u>

#### 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
	<u>9,255</u>	<u>205,575</u>	<u>214,830</u>
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	-	163,517	163,517
Support costs	1,479	20,722	22,201
	<u>1,479</u>	<u>184,239</u>	<u>185,718</u>
	<u>          </u>	<u>          </u>	<u>          </u>

#### 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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# 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
	£	£
<b>Grants to institutions</b>		
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
	<u>128,991</u>	<u>123,518</u>
Total grants	<u>128,991</u>	<u>123,518</u>

#### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>5,318</u>	<u>6,217</u>

#### 11. Independent examination fees

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



**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	-
	<u>14,841</u>	<u>-</u>

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	<u>1</u>	<u>-</u>

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 £
<b>Cost</b>						
At 1 Apr 2024	1,600	19,751	20,495	8,974	16,202	67,022
Additions	-	-	-	1,804	-	1,804
<b>At 31 Mar 2025</b>	<u>1,600</u>	<u>19,751</u>	<u>20,495</u>	<u>10,778</u>	<u>16,202</u>	<u>68,826</u>
<b>Depreciation</b>						
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
<b>At 31 Mar 2025</b>	<u>-</u>	<u>19,705</u>	<u>8,873</u>	<u>7,473</u>	<u>7,775</u>	<u>43,826</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2025</b>	<u>1,600</u>	<u>46</u>	<u>11,622</u>	<u>3,305</u>	<u>8,427</u>	<u>25,000</u>
At 31 Mar 2024	<u>1,600</u>	<u>61</u>	<u>15,496</u>	<u>2,607</u>	<u>8,750</u>	<u>28,514</u>

## 16. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>100</u>	<u>100</u>

## 17. Debtors

	2025 £	2024 £
Other debtors	<u>7,216</u>	<u>7,127</u>

## 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
	<u>15,401</u>	<u>14,034</u>

# 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)
<b>Net assets</b>	<b>22,499</b>	<b>193,019</b>	<b>215,518</b>

  

	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>	<b>27,124</b>	<b>262,487</b>	<b>289,611</b>