

Charity Registration No. 1059464

Company Registration No. 3277668 (England and Wales)



EUROPEAN CHRISTIAN MISSION (BRITAIN)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

EUROPEAN CHRISTIAN MISSION (BRITAIN)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mike McMaster (Chair) Joanne Appleton Tim Herbert Simone Lockyer Deborah Lyden Philip Jolley	(Appointed 27 March 2024)
Secretary	Peter Benest	
Charity number	1059464	
Company number	3277668	
Registered office	Unit F34/35 Moulton Park Business Centre Redhouse Road Northampton NN3 6AQ	
Auditor	Xeinadin Audit Limited 5 Robin Hood Lane Sutton Surrey SM1 2SW	
Bankers	Lloyds Bank plc George Row Northampton NN1 2HG	
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES	

EUROPEAN CHRISTIAN MISSION (BRITAIN)

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EUROPEAN CHRISTIAN MISSION (BRITAIN)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Structure, governance and management

The charity is a company limited by guarantee, company no. 3277668, registered with the Charity Commission, charity no. 1059464, and is governed by the provisions contained within the Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mike McMaster (Chair)

Joanne Appleton

Tim Herbert

Simone Lockyer

Deborah Lyden

Philip Jolley

(Appointed 27 March 2024)

All Trustees are members of the charitable company and stand as guarantors of the charitable company in the sum of £1 each.

There can be up to twelve Trustees. Once appointed, Trustees serve for a period of four years and can be reappointed for up to three consecutive terms. At least two Trustees are appointed by the existing board and at least two by the members of the mission at annual general meetings.

All Trustees' decisions are taken (and recorded at) their quarterly Board meetings, either face to face or via video call.

The Trustees are in the process of reviewing the governance of the charity following the seven principles of good governance set out in the Charity Good Governance Code (as recommended by the Charity Commission). Additional time has been devoted to this review in most Trustee meetings, with the review expected to be completed during 2025.

Our People

At the end of 2024, ECM (Britain) had 31 missionaries, 6 Associates, 1 short-term (who will become long-term in 2025) and 2 on indefinite leave. There were also 4 accepted candidates, 1 applicant plus a number of new candidate leads are being followed up. One couple returned to the UK permanently. In addition, there were 7 salaried staff (6 of whom are part-time).

Recruiting new missionaries remains an important ongoing strategic priority, as is supporting existing ones in areas including member care, financial services and promotion. Funding of new and existing missionaries continues to be a challenge, given the high cost of living in most European countries, changes and the rising cost of living in the UK.

The Trustees delegate the day-to-day management of the organisation to the British Director.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Trustee induction and training

Appropriate Trustee induction training is provided for new Trustees. An annual 24-hour retreat for Trustees has been run most years since 2005 and the COVID pandemic, at which longer-term issues are addressed and a governance review were conducted. However this has since transformed into a one day trustee day, which will again be held during 2025.

Remuneration of all UK staff is set with regards to market rates and the relevant experience of the staff member and reviewed on an annual basis to ensure that pay levels are fair.

Affiliation

ECM (Britain) works in close partnership with ECM (International) and the terms of our relationship are set out in a covenant agreement.

The Board of Trustees of ECM (International) is responsible for ECM's shared doctrinal and spiritual principles and the general direction and development of ministries in Europe. The Trustees of ECM (Britain) are responsible for promotional work in Britain, the recruitment and member care of personnel and the raising of resources to carry out European ministry.

Objectives and activities

The charity's object is the advancement of the Christian faith in Europe and elsewhere by means of:

- the evangelism of the peoples of Europe, irrespective of background, creed, nationality and current place of residence;
- the encouragement and strengthening of evangelical churches throughout Europe;
- the establishment of evangelical churches; and
- demonstrating the Gospel of Jesus Christ through the relief of poverty and sickness.

Our Primary Mission

The mission of ECM (Britain) is to equip, connect and multiply followers of Jesus through discipleship and church planting so we see a Europe that is full of churches, that are full of people, that are full of Jesus.

Our unique contribution to this movement of God's Spirit is to:

- remind the UK church that Europe is indeed a mission field in need of evangelism, church-planting, discipleship and church development;
- support the people who God has called into these vital ministries so that they are equipped through recruitment, training, sending, member care and mentoring.

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit and, in particular, the specific guidance offered to charities with these objects. As explained below, the charity has addressed a range of such public benefit and the Trustees confirm that the charity's activities fall within these objects.

Under the Public Benefit guidelines, for religion to be charitable, it must be 'advanced', i.e. promoted or extended. As our charitable objects include the evangelisation of the peoples of Europe, and the establishing and strengthening of evangelical churches across Europe, we thereby meet this requirement.

The identifiable benefits include the transformation of lives through the gospel of Jesus Christ, and the fellowship, friendships and relationships created or restored through participation in the life of a local church. These benefits are available to members of the public from all levels of social life across Europe, as we work in communities ranging from the affluent through to the most economically and socially marginalised, such as immigrants and refugees.

Other benefits to wider society include camps for children in Spain, firewood for those in poverty in Serbia; education for children and training for adults in Albania; men's support activities in Spain; and summer camps in Romania. These are just a few examples of the wider social services and community benefits provided by the outreach activities of churches planted and supported by ECM (Britain) missionaries and national partners.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

To assist in realising our full potential and maximising the difference we can make, the Trustees of ECM (Britain) are engaging with the seven principles within The Charity Governance Code – leadership; integrity; decision making, risk and control; board effectiveness; diversity; openness and accountability; all underpinning organisational purpose.

Fundraising policy

ECM (Britain) manages most of the communications and fundraising information internally and only uses a commercial participator to fill skills gaps or capacity shortfalls, such as an agency to print the magazine or send a mailing. ECM (Britain) raises the majority of its funds from supporters with a long-term association with the charity. No complaints about fundraising strategy were received during the period.

Grant-making policy

Grants are made within the ECM network, primarily for approved field projects or similar activities, and occasionally to other ECM sending sections to assist their development. Grants are also occasionally given to external partners. Grants may be one-off, multiyear, or open-ended. In most cases, such grants are funded from legacy income or from funds raised specifically for that purpose from donors.

Investment policy

ECM (Britain) will maintain its legal responsibility to optimise the return on investments. A balance between risk and return will be sought appropriate to the amount of funds available. High risk will not be acceptable but some degree of risk must be accepted to gain a good return.

Achievements and performance

ECM (Britain) exists to see the peoples of Europe transformed in the name of Jesus Christ. That is carried out through Christian missionary work in Europe, primarily in support of church-planting and discipleship. During 2024 our central areas of emphasis were in the areas of recruitment and training of new missionaries, care for existing workers, engaging collaboratively with like-minded organisations, support for other parts of ECM, and ongoing promotional and fundraising work.

Mission Strategy

Our mission strategy continued to be achieved through the areas of church-planting, discipleship, leadership development and social care. Efforts to support these ministries in Europe, both through ECM workers and through national church partners, were carried forward through fundraising, recruitment, training and in other practical ways.

Sending Missionaries and Supporting National Workers

Equipping, enabling and supporting dedicated individuals and couples so that they can use their God-given gifts and skills in effective ministry across Europe remains our primary function. As these people may be working in their own nation or be serving cross-culturally, the services we provide are uniquely tailored to their specific location and needs, but can include mentoring, calling discernment, bespoke training support, member care, financial services and more. During 2024 ECM (Britain) had 40 missionaries or partners serving in Portugal, Spain, France, England, Austria, Netherlands, Croatia, Albania, Serbia, Kosovo, Romania and Slovenia.

Our Investment in the ECM Network

During 2024, ECM (Britain) provided financial and/or consultancy support to ECM sections or related work and individuals in nations including Croatia, Spain, Romania, Portugal, France, Serbia as well as ECM International, in accordance with our grant-making policy to build the capacity of the whole network.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Our Passion for Partnership

Partnership is both an important value and an important strategy for ECM (Britain) and we want to thank all who have partnered with us in 2024.

We value the importance of working with others because the Bible emphasises the importance of unity within Christ's body, the Church. Healthy partnerships are an expression of that unity.

We value the strategic importance of collaborative relationships that help grow the kingdom of God because the needs and opportunities in Europe are simply too large for us to respond to alone.

Some of our ongoing partnerships included:

1. Many churches within the UK, for whom we act as their sending and supporting partner so that their members can serve in Europe;
2. Charitable Trusts and individual donors who want to partner with us in funding missionaries or specific projects which align with their objectives;
3. ECM (International) — the umbrella organisation coordinating the collaborative efforts of individual independent ECM organisations around the world — for whom we have provided leadership of strategic groups, support of key functions, input into policy decisions and income;
4. Lausanne Europe, a network organisation connecting Christian ministries, whose co-directors are both part of ECM Britain;
5. Trans World Radio Europe, a mission organisation with offices on the continent for whom we have agreed to handle applicants from within the UK.

Financial review

The Trustees were encouraged to see that income from regular donations had remained consistent. Alongside this, interest from investment of funds stayed buoyant and legacies exceeded expectation. Detailed accounts are to be found in the Statement of Financial Activities and Balance Sheet. There was an overall surplus of £88,349 for the year (2023: deficit of £73,621). After transfers, there was a surplus in unrestricted funds of £82,785 (2023: £1,214), designated funds have stayed static (2023: static) and a surplus in restricted funds of £5,564 (2023: deficit of £74,835).

The deficit before transfers in unrestricted funds was £11,332 (2023: deficit £119,821). Legacy income was above forecast at £131,600 (2023: £10,388). The transfer of £94,117 from restricted to unrestricted funds reflects an allocation of our costs in line with our accounting policies (2023: £121,035 includes a reallocation of £21,007 of funds raised for a couple who decided not to proceed as missionaries).

The designated fund balance of £313,517 (2023: £313,517) reflects the building designated fund and other unallocated funds. Restricted income £787,906 (2023: £798,827) has decreased and expenditure for the support of missionaries and projects has decreased to £688,225 (2023: £752,627).

Reserves policy

The Trustees aim to hold unrestricted reserves (that is, those funds not tied up in fixed assets, designated or restricted funds, less pension liability) equal to approximately three month's normal expenditure (£70,000), to cover fluctuations in donation income.

The Trustees also aim to hold 3 months balances (£130,000) in certain restricted funds, i.e. those for our field workers, to cover fluctuations in donation income to these funds. The Trustees have also determined that while the proceeds from the sale of the owned property asset would continue to be primarily retained as designated funds for reinvestment in alternative premises, a portion of it can in the future be invested in key new strategic initiatives.

At the year end, the charity had total funds of £1,052,414 of which £461,219 were restricted, £313,517 were designated and £277,678 were unrestricted.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Our Primary Risks

The Trustees regularly identify and review major risks to which the charity might be exposed and have established systems to mitigate the risks. Financial sustainability is the major financial risk facing the charity and this is being managed by the British Director through continued promotion, fundraising, investments and maintaining the charity's presence on social media. We praise God that ECM (Britain)'s financial situation remains strong despite the many recent challenges such as the rising costs of living.

Our Future Plans

Ongoing global and economic challenges have underlined the need for charities to be flexible and resilient in today's ever-changing world. ECM (Britain) continues to engage in a long-term strategic planning process which is reviewing our best unique contribution to ministry in Europe at this moment in history.

However our strategy might develop over time, we will continue to focus on equipping, connecting and mobilising in ways such as those shown below:

EQUIP

- We identify people's God-given gifts and abilities and develop them into ministry and leadership.
- We train people to live out and speak out the good news where they are.
- We lovingly care for people so they thrive in both life and ministry.

CONNECT

- We build networks so that God's resources in one place can extend his kingdom in another.
- We encourage people to work in teams so their ministries have greater impact.
- We actively work together and form partnerships as a way of showing the unity of Christ's church.

MULTIPLY

- We mobilise and inspire people for God's mission in Europe.
- We challenge people to become disciples of Jesus who themselves make more disciples.
- We make possible the planting of healthy churches that reproduce naturally.

As an organisation we will continue to achieve this by staying:

- **SUSTAINABLE:** ECM (Britain) can only help change Europe long-term if we are still here. Therefore any new strategy will take into account our assets and our limits at the same time as seeking to apply courageous faith in face of the spiritual needs of Europe.
- **FLEXIBLE:** There is no way of knowing what tomorrow may bring. Therefore we must always seek strategies that allow for timely change based on the new challenges and opportunities before us.
- **VISIBLE:** Unless people and churches are kept aware of ECM (Britain) and our unique contribution to European ministry then we are bound to lose supporters. Appropriate new and ongoing media and means will need to be used to keep ourselves appropriately known to the correct constituencies.
- **RELATIONAL:** ECM (Britain) has always focused on relationships. We want people to have a relationship with Jesus. We support workers in Europe through relational means. We encourage a relational network of churches and individuals to provide the prayer and financial support required to do European ministry.

Small company

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

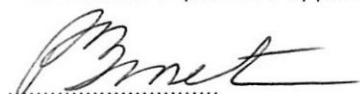
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Peter Benest
Company Secretary

Dated: 26/3/2025

EUROPEAN CHRISTIAN MISSION (BRITAIN)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of European Christian Mission (Britain) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

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

EUROPEAN CHRISTIAN MISSION (BRITAIN)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EUROPEAN CHRISTIAN MISSION (BRITAIN)

Opinion

We have audited the financial statements of European Christian Mission (Britain) (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EUROPEAN CHRISTIAN MISSION (BRITAIN)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the company, we identified that the principal risks of non-compliance with laws and regulations related to employment and financial reporting legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team. We determined that the principal risks were related to payments to third parties, management bias in accounting estimates and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to:

- verifying payments to third parties on a sample basis
- challenging significant accounting estimates such as pension provision
- identifying and testing journal entries
- reviewing Trustees and Finance meeting minutes
- evaluating the charity's internal controls

EUROPEAN CHRISTIAN MISSION (BRITAIN)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EUROPEAN CHRISTIAN MISSION (BRITAIN)

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Richard Haffenden MA (Cantab) FCA (Senior Statutory Auditor)

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

5 Robin Hood Lane

Sutton

Surrey

SM1 2SW

8 May 2025

EUROPEAN CHRISTIAN MISSION (BRITAIN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes								
<u>Income and endowments from:</u>									
Donations and gifts		82,974	-	787,906	870,880	92,909	-	798,827	891,736
Legacies receivable		131,600	-	-	131,600	10,388	-	-	10,388
Investments	3	27,832	-	-	27,832	10,753	-	-	10,753
Other income		400	-	-	400	-	-	-	-
Total income		242,806	-	787,906	1,030,712	114,050	-	798,827	912,877
<u>Expenditure on:</u>									
Raising funds	4	13,837	-	-	13,837	15,542	-	-	15,542
Charitable activities	5	240,301	-	688,225	928,526	218,329	-	752,627	970,956
Total resources expended		254,138	-	688,225	942,363	233,871	-	752,627	986,498
Net (outgoing)/incoming resources before transfers		(11,332)	-	99,681	88,349	(119,821)	-	46,200	(73,621)
Gross transfers between funds		94,117	-	(94,117)	-	121,035	-	(121,035)	-
Net income/(expenditure) for the year/ Net movement in funds		82,785	-	5,564	88,349	1,214	-	(74,835)	(73,621)
Fund balances at 1 January 2024		194,893	313,517	455,655	964,065	193,679	313,517	530,490	1,037,686
Fund balances at 31 December 2024		277,678	313,517	461,219	1,052,414	194,893	313,517	455,655	964,065

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

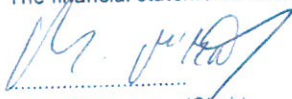
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		2,411		-
Current assets					
Debtors	11	132,760		24,518	
Short term deposits		446,315		438,138	
Cash at bank and in hand		489,727		519,565	
		1,068,802		982,221	
Creditors: amounts falling due within one year	12	(16,054)		(11,299)	
Net current assets			1,052,748		970,922
Total assets less current liabilities			1,055,159		970,922
Provisions for liabilities	13		(2,745)		(6,857)
Net assets			1,052,414		964,065
Funds					
Restricted funds	15	461,219		455,655	
Designated funds	14	313,517		313,517	
Unrestricted funds		277,678		194,893	
		1,052,414		964,065	

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

The financial statements were approved by the Trustees on 26th March 2025


Mike McMaster (Chair)
Trustee

Company Registration No. 3277668

EUROPEAN CHRISTIAN MISSION (BRITAIN)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(46,486)		(97,765)
Investing activities					
Purchase of tangible fixed assets		(3,007)		-	
Change in short term deposits		(8,177)		(174,867)	
Investment income received		27,832		10,753	
Net cash generated from/(used in) investing activities			16,648		(164,114)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(29,838)		(261,879)
Cash and cash equivalents at beginning of year			519,565		781,444
Cash and cash equivalents at end of year			489,727		519,565

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

European Christian Mission (Britain) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit F34/35, Moulton Park Business Centre, Redhouse Road, Northampton, NN3 6AQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

The charitable company has designated certain funds for specific purposes even though there is no legal force to the designations.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Costs of raising funds

This expenditure comprises costs incurred in encouraging people and organisations to contribute financially to the charitable company's work. It includes the costs of advertising for funds and the costs of mounting appeals.

Charitable expenditure

This includes all expenditure directly related to the objects of the charitable company that of the advancement of Christian faith in Europe and elsewhere, and comprises the following:

Missionary support costs: Allowances paid to missionaries in accordance with the charitable company's policies.

Development costs: Costs of staffing ECM (Britain) and associated costs of finance, personnel and general administration in supporting the operations for which the charitable company is responsible. These have been allocated in full to development costs and are explained in more detail in the financial statements.

Project costs: Funds paid in support of approved projects, either from incoming donations and gifts received for that purpose, or from unrestricted funds in accordance with the charitable company's policies.

Support costs

These costs include the costs of governance arrangements which relate to the general running of the charitable company as opposed to the direct management functions inherent in general funds. This includes such terms as external audit, legal advice for the trustees and costs associated with constitutional and statutory matters. These are allocated to development costs.

There was a transfer made between restricted and unrestricted funds which is comprised of charges of up to 15% of the unrestricted overheads to cover attributable development and support overheads.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% or 33.3% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Foreign exchange

Income received from overseas is translated into sterling at the relevant exchange rate.

Costs incurred overseas are translated at the rate in operation on the date the funds were disbursed.

Assets and liabilities denominated in foreign currencies are translated at the rate in operation at the end of the charitable company's financial period.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and assumptions made in these accounts are:

Tangible fixed assets

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Pension liability

The liability of £2,745 (2023: £6,857) recognised in the financial statements is an estimate based on the annual cost and the ages of the former missionaries. This represents the amount provided for the future payments to former missionaries for a period of approximately 3 years.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>27,832</u>	<u>10,753</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Magazines/Publicity	<u>13,837</u>	<u>15,542</u>
	<u>13,837</u>	<u>15,542</u>

5 Charitable activities

	Develop- ment 2024 £	Missionary support 2024 £	Projects 2024 £	Total 2024 £	Total 2023 £
Staff costs	180,579	-	-	180,579	161,684
Depreciation	596	-	-	596	710
Development expenses	6,117	-	-	6,117	5,264
Conferences	7,072	-	-	7,072	1,430
Office costs	29,302	-	-	29,302	37,915
Bank charges	397	-	-	397	417
Other costs	9,288	-	-	9,288	5,035
Governance costs	6,950	-	-	6,950	5,874
Missionary allowances and expenses	-	658,965	-	658,965	693,493
Projects	-	-	29,260	29,260	59,134
	<u>240,301</u>	<u>658,965</u>	<u>29,260</u>	<u>928,526</u>	<u>970,956</u>
Analysis by fund					
Unrestricted funds	240,301	-	-	240,301	218,329
Restricted funds	-	658,965	29,260	688,225	752,627
	<u>240,301</u>	<u>658,965</u>	<u>29,260</u>	<u>928,526</u>	<u>970,956</u>

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2024	2023
	£	£
Audit of the charity's annual accounts	6,180	5,874

7 Trustees

No remuneration directly or indirectly out of the funds of the charitable company was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

Trustees attending meetings for the charitable company are entitled to reimbursement of their travelling expenses as appropriate. £306 was claimed in 2024 by one trustee (2023: £nil).

During the year the trustees of European Christian Mission (Britain) donated a total of £1,820 (2023: £1,397) in support of the missionaries.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	7	7
Employment costs	2024	2023
	£	£
Wages and salaries	159,676	144,513
Social security costs	8,249	6,069
Other pension costs	12,654	11,102
	180,579	161,684

There were no employees whose annual remuneration was £60,000 or more. The staff costs and numbers do not include the missionaries working abroad.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	23,745
Additions	3,007
	<hr/>
At 31 December 2024	26,752
	<hr/>
Depreciation and impairment	
At 1 January 2024	23,745
Depreciation charged in the year	596
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At 31 December 2024	24,341
	<hr/>
Carrying amount	
At 31 December 2024	2,411
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11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	123,578	17,110
Prepayments and accrued income	9,182	7,408
	<hr/>	<hr/>
	132,760	24,518
	<hr/> <hr/>	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,956	2,642
Trade creditors	917	-
Other creditors	2,614	2,783
Accruals and deferred income	9,567	5,874
	<hr/>	<hr/>
	16,054	11,299
	<hr/> <hr/>	<hr/> <hr/>

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Provisions for liabilities	2024	2023
	£	£
Pension provision	<u>2,745</u>	<u>6,857</u>
Movements on provisions:		
		Pension provision
		£
At 1 January 2024		6,857
Utilisation of provision		(4,112)
At 31 December 2024		<u>2,745</u>

The charity makes pension payments to 1 former missionary (2023: 1) at a cost of £4,112 for the year (2023: £7,509). The payments are mainly made from the charity's unrestricted fund and are charged against the provision in the year in which they are paid.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Projects	<u>313,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,517</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Projects	<u>313,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,517</u>

The designated fund represents amounts set aside for otherwise unfunded projects, plus the proceeds from the sale of the building in 2017.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Movement in funds			Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
	£	Income £	Expenditure £	Transfers £	£	Income £	Expenditure £	Transfers £	£
ECMB Missionaries	439,447	692,800	(648,616)	(130,134)	353,497	710,901	(621,222)	(87,229)	355,947
Other Missionaries	15,811	36,815	(42,297)	(1,774)	8,555	38,586	(37,743)	(1,905)	7,493
Projects	75,232	69,212	(61,714)	10,873	93,603	38,419	(29,260)	(4,983)	97,779
	<u>530,490</u>	<u>798,827</u>	<u>(752,627)</u>	<u>(121,035)</u>	<u>455,655</u>	<u>787,906</u>	<u>(688,225)</u>	<u>(94,117)</u>	<u>461,219</u>

The ECMB Missionaries fund is to support people working in a variety of church, mission and social action roles who are primarily linked to ECMB and supported by ECMB donors.

Other Missionaries are as above, but primarily linked to other ECM offices (e.g. ECMAusNZ), but where some donations are made via ECMB donors.

Projects are for ECMI or other projects supported by donors who wish to support work on a specific project.

The transfer of £94,117 (2023: £100,028) made between restricted and unrestricted funds is comprised of the charges up to 15% of the unrestricted overheads to cover attributable development and support overheads. This is permitted by the terms under which the donors provided these funds.

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:								
Tangible assets	2,411	-	-	2,411	-	-	-	-
Current assets/(liabilities)	278,012	313,517	461,219	1,052,748	201,750	313,517	455,655	970,922
Provisions	(2,745)	-	-	(2,745)	(6,857)	-	-	(6,857)
	<u>277,678</u>	<u>313,517</u>	<u>461,219</u>	<u>1,052,414</u>	<u>194,893</u>	<u>313,517</u>	<u>455,655</u>	<u>964,065</u>

EUROPEAN CHRISTIAN MISSION (BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Related party transactions

There were no disclosable related party transactions apart from those in Note 7 during the year (2023 - none).

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>119,074</u>	<u>102,085</u>

18 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	88,349	(73,621)
Adjustments for:		
Investment income recognised in statement of financial activities	(27,832)	(10,753)
Depreciation and impairment of tangible fixed assets	596	710
Movements in working capital:		
(Increase) in debtors	(108,242)	(6,202)
Increase/(decrease) in creditors	4,755	(390)
(Decrease) in provisions	(4,112)	(7,509)
Cash absorbed by operations	<u>(46,486)</u>	<u>(97,765)</u>

19 Analysis of changes in net funds

The charity had no material debt during the year.

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	<u>8,400</u>	<u>8,700</u>
Lease expense for the year	<u>10,616</u>	<u>10,248</u>