

Ukraine Christian Ministries Trust
Trustees Annual Report and Accounts for the period
1 April 2023 to 31 March 2024

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UKRAINE CHRISTIAN MINISTRIES TRUST

Report of the Trustees for the Year Ended 31 March 2024

The Trustees have pleasure in submitting their report and the financial statements of the Trust for the year ended 31 March 2024.

Reference and Administrative Details

Ukraine Christian Ministries Trust (UCM) is a registered Charity, No. 1061221.

The principal operating address of the charity is:

117 Albert Road
POOLE
Dorset
BH12 2BX

The Trustees of the Charity during the year were as follows:

Trustee name	Office (if any)	Dates acted if not for whole year
Nikki Smith	Chair	1.4.2023 – 20.3.2024
Thomas Michael Roper	Chair	20.3.2024 – 31.3.2024
Nathan Bentliff	Treasurer	1.4.2023 – 20.3.2024
Matthew Lythell	Treasurer	20.3.2024 – 31.3.2024
Liam Gareth MorGan		22.1.2024 – 31.3.2024
Jonathan David Ward		
Emily Wilson		

Ella Perseedoss is the Director of the charity, to whom day to day management is delegated by the trustees.

Structure

The Trust is an unincorporated association governed by its Trust Deed and administered by its Trustees. New trustees are appointed from time to time by the vote of the existing trustees.

Objectives and Activities

The Charity's aims are to promote the advancement of the Christian religion or the material assistance of the poor or the advancement of education in the country of Ukraine (and other countries of the world as opportunities may arise), by conducting seminars with local pastors and assisting them with church-planting and mission work, and the provision of relief supplies.

The main activities of the Trust are focused on three priorities for action in supporting a group of Christian churches and their communities in the Cherkasy Oblast of Ukraine and encouraging partnerships between those churches and like-minded churches in the UK. These priorities are to:

- take the good news of the Christian gospel to every community through our partner churches in that region.
- help meet the material needs of people in their localities.
- equip Ukrainians there for a brighter future through church-based training and education.

A trustees' vision day was held on 21 October 2023 to review how effectively our partners had used the funds donated and confirm the above priorities for regular support and distribution of war relief aid.

Public Benefit

The trustees have paid due regard to the Charity Commission guidance on public benefit when deciding on the dispensation of regular and relief aid grants to our partners in Ukraine. Our partners are required to submit quarterly reports on how they have distributed relief aid and what they need for the following three months. Trustees then sign off the quarterly grants.

Policy on Grant Making

UCM's Grant Making Policy ensures that any grants made to our partners in Ukraine are used for the benefit of their local communities in line with the aims of UCM as expressed in the charity's governing document and the vision publicised on the UCM website.

Achievements & Performance

UCM have continued to actively support our partner churches and their local communities in the Cherkasy region of Ukraine. It has been another very challenging year for them in view of the ongoing war and particularly through the severe damage inflicted on energy infrastructure and power supplies. Prices for fuel trebled and the cost of food and other essential supplies increased substantially which hit rural communities particularly hard. We provided support both through regular monthly grants for ongoing church activities, responses to special requests and quarterly emergency war relief aid grants:

- **Reaching out to communities with the message of hope in the Christian Gospel:** Our partners were active in holding regular family services, youth and prayer meetings, Christmas and Easter church outreach events including nativity plays and community meals, summer camps for children and trips out for swimming, roller blading and other fun activities. Camps were held in many villages throughout the region bringing great blessing to the children with lots of fun and Bible teaching. One church in Cherkasy held monthly family days over the summer where over 100 attended and were invited to church meetings. The pastors were proactive in visiting families and elderly people with particular needs to bring them comfort and the hope of the Christian message. These included refugees from the war zones, some with disabilities and those whose loved ones were conscripted into the armed forces.
- **Meeting material needs:** One of our partners, Pastor Dima of Kadena Gora church was regional coordinator for the Cherkasy area for buying and distributing relief aid. Using the UCM donated minibus/van and war relief grants from the charity he collected food items from a regional warehouse, medicines, bedding, wheelchairs, baby food and diapers etc. to repackage and distribute to those in particular need through the partner churches in Cherkasy and surrounding local villages. Refugees were provided with accommodation in church buildings or through renovating derelict houses. An urgent need was for generators, especially during winter, to provide lighting, heat for warmth and cooking and power points to recharge mobile phones. UCM launched a special winter appeal in 2023/24 called 'Fuel for Living' which raised over £5500 to answer this need. Partner churches were provided with generators to act as community hubs. Building improvements were made in two churches to provide a flushing toilet and shower and a dormitory for homeless teenagers from broken families. In total over £100,000 of war aid was distributed throughout the year.
- **Equipping for a brighter future, training and education:** UCM also supported initiatives by one of our partners to provide schooling at a day centre for children from large and low-income families when schools were closed because of the war – and then for evening and weekend activities as schools reopened. Financial support was also given to Camp Maximum, a large activity centre for children and teenagers in the area to get away for relaxation, recuperation and learning. The Camp Maximum summer camps were very well attended and this year for the first time they included provision for disabled children. These camps became particularly important for families suffering trauma as a result of the war who were given support and counselling.

Towards the end of the reporting year it became evident that the initial very generous one-off donor giving to provide war relief aid to our partners from the start of the war in February 2022 was drying up and although the Fuel for Living appeal helped, by March 2024 the trustees, in the interests of prudent financial management began reducing the war aid donations in consultation with our partners and reviewing our regular support priorities. This work is ongoing. The Communications Officer made some excellent improvements to the presence of UCM on social media and in regularly updating the website.

The trustees are very grateful to our increasing number of individual and church donors in the UK who have been very faithful in giving generously to the work of the charity. In 2023 88% of donations went directly to our partners to support the work in Ukraine.

Governance and Management

During the autumn of 2023 the treasurer trustee, Nathan Bentliff resigned. Following a Trustee Skills Audit in October 2023, advertisements for two new trustees were circulated among Director and trustee contacts in the donor church communities and the positions were filled by Liam MorGan in January 2024 and Matthew Lythell as treasurer in March 2024. The Chair of trustees, Nikki Smith announced her intention to retire in March 2024 and it was agreed that Mike Roper should stand in as Chair for the time being to provide continuity.

Trustees are selected through advertising among Director and trustee contacts and donor churches. Expressions of Interest are sifted by the Chair of Trustees and the Director and interviews conducted in order to make suitable recommendations to the trustee board. Their appointments are approved at the next trustee meeting. UCM have a Trustee Recruitment Policy to be renewed in 2026 and a Trustee and Staff Code of Conduct Policy to be renewed in 2025. Trustees are provided with a Trustee Role Profile and encouraged to familiarise themselves with Charity Commission guidelines for trustees.

The Director was on maternity leave from April to September 2023. During that time the Communications Officer maintained the UCM office and donor liaison with support from the trustees who oversaw the distribution of grants to our partners. The Director was welcomed back to resume duties in October 2023. She consolidated relationships with our partners during a visit to Ukraine in November along with the Communications Officer which was much appreciated by our partners. It is the policy of the Trust that staff are under no obligation by the trustees to travel to Ukraine but do so only with full waivers and required travel insurances in place. The trustees are very grateful to both the Director and Comms Officer for their highly committed dedication to the ongoing work of the charity.

Financial Review

The Trust achieved a deficit in the year under review of £87,162, which was covered by drawing on reserves. The trustees consider that the overall financial state of affairs of the Trust is satisfactory.

The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available for the Trust to meet its ongoing obligations. The policy is to hold sufficient reserves to enable the charity to meet those ongoing commitments and obligations.

On behalf of the trustees,

Statement of Financial Activities for the Year Ended 31 March 2024

<u>Note</u>	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023
Receipts				
Donations receivable	94,438	7,090	101,528	253,487
Legacies			0	339
Bank Interest	1,580		1,580	260
Total	96,018	7,090	103,108	254,086
Incoming Resources				
Payments				
<u>Cost of Generating Funds</u> Fundraising and Publicity	- 1,919	0	- 1,919	6,321
 <u>Charitable Expenditure</u>				
Ongoing Church Ministries	47,061		47,061	27,479
Material Aid & Camps	119,685		119,685	175,672
Sponsorship of Ukrainian families	87		87	1,305
Independent Examination	1,380		1,380	2,916
Management & administration	23,977		23,977	27,583
	192,190	0	192,190	234,955
Total Resources Expended	190,271	0	190,271	241,276
Net incoming Resources	- 94,252	7,090	- 87,162	12,810
Fund balances brought forward	187,714	39,289	227,003	214,193
Fund balances carried forward	93,462	46,379	139,840	227,003


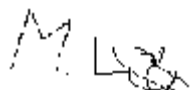
Balance Sheet as at 31 March 2024

	<u>Note</u>	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Tangible Fixed Assets	4	7,844		7,844
				7,844
Current Assets				
Bank Accounts – current		27,744		27,744
Bank Account - Foreign a/c's		14,415		14,415
Bank Account – deposit		14,060	46,379	60,439
Debtors	5	36,255		36,255
		92,474	46,379	138,853
Creditors: amounts falling due within one year				
Creditors and Accruals	6	6,857		6,857
Net Current Assets		93,461	46,379	139,840
Net Assets		93,461	46,379	139,840
Financed by:				
Reserves				
Accumulated Income Fund		93,461	46,379	139,840

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Thomas Michael Roper	Matthew Lythell
Position	Chair	Treasurer
Date	27 January 2025	

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention, in accordance with the Financial Reporting Standard 102 and the related Charities SORP effective from 2015.

(b) Income.

Voluntary income represents cash received during the year, including tax repayments receivable. Donations in kind, where material, are included at valuation.

(c) Resources Expended

The Charity is not VAT registered and is therefore unable to reclaim VAT on expenditure. All amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accrual's basis.

(d) Depreciation.

All fixed assets are written off on a straight-line balance basis over their expected useful lives, at the

following annual rates:

Office equipment 25%

Motor vehicles 25%

Furniture, fixtures & fittings 25%

(e) Going concern

At the time of approving the accounts, 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 accounts.

2. Staff Costs:

		Unrestricted	Restricted	Total		Total
	Note	2024	2024	2024	-	2023
	2					
Wages & Salaries		£ 16,747	£ -	£ 16,747		£ 17,926
Maternity Pay Recoverable		£ (8,534)	£ -	£ (8,534)		£ (8,585)
		£ 8,213	£ -	£ 8,213		£ 9,341

The average number of employees during the year was 2 (2023: 2). No employee earned in excess of £60,000.

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2023 (continued)

3. Trustees' Remuneration & expenses

The trustees neither received nor waived any emoluments during the year (2023: £nil). No out-of-pocket expenses were reimbursed to trustees.

4. Fixed Assets

Fixed Assets	<u>Fixture & Fittings</u>	<u>Equipment</u>	<u>Total</u>
<u>Cost or Valuation</u>			
At 31 March 2023	£ 12,880	£ -	£ 12,880
Additions	£ 799	£ -	£ 799
Disposals			
As at 31 March 2024	£ 13,679	£ -	£ 13,679
<u>Depreciation</u>			
At 31 March 2023	£ 3,220	£ -	£ 3,220
Disposals	£ -	£ -	£ -
Charge for the year	£ 2,615	£ -	£ 2,615
As at 31 March 2024	£ 5,835	£ -	£ 5,835
<u>Net Book value</u>			
At 31 March 2024	£ 7,844	£ -	£ 7,844
At 31 March 2023	£ 9,660	£ -	£ 9,660

All of the fixed assets are used for direct charitable purposes.

5. Debtors

Debtors	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
Gift Aid debtor	£ 26,747	£ -	£ 26,747	£ 15,561
Maternity pay refund due	£ 8,534	£ -	£ 8,534	£ 8,585
Prepayments	£ 974	£ -	£ 974	£ -
	£ 36,255	£ -	£ 36,255	£ 24,146

6. Creditors:

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
Independent Examination	£ 1,054	£ -	£ 1,054	2,916
Other Creditors	£ 5,803	£ -	£ 5,803	
	£ 6,857	£ -	£ 6,857	2,916

7. Restricted Funds

<u>B/Fwd</u>		<u>Income</u>		<u>Expenditure</u>		<u>Transfer</u>		<u>C/Fwd</u>	
£	432	£		£		£		£	432
£	38,857	£	7,090	£		£		£	45,947
£	39,289	£	7,090	£		£		£	46,379

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF UKRAINE CHRISTIAN MINISTRIES TRUST

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 4 to 7.

Respective responsibilities of trustees and independent examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity's gross income exceeded £100,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Vanusa de Aveiro BA Hons
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Road Bournemouth, BH1
2LT
20th March 2023