

**Ukraine Christian Ministries Trust Accounts for the
Year Ended 31 March 2025**

Contents:

- 1-4. Trustees Report
- 5. Receipts and Payments Account
- 6. Balance Sheet
- 7-9. Notes to the Accounts
- 10. Independent Examiners Report

UKRAINE CHRISTIAN MINISTRIES TRUST

Report of the Trustees for the Year Ended 31 March 2025

The Trustees have pleasure in submitting their report and the financial statements of the Trust for the year ended 31 March 2025.

Reference and Administrative Details

Ukraine Christian Ministries is a registered Charity, No. 1061221. The 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
Thomas Michael Roper	Chair	
Matthew Lythell	Treasurer	
Liam Gareth MorGan		
Jonathan David Ward		
Emily Wilson		(Maternity leave 1.4.24 – 31.10.24)

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

Structure, Governance and Management

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 22 March 2025 to review how effectively our partners had used the funds donated and reassess the balance between the above priorities for the 2025/26 fiscal year given budgetary constraints.

UKRAINE CHRISTIAN MINISTRIES TRUST

Report of the Trustees for the Year Ended 31 March 2025 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission and are satisfied that the activities mentioned above have all been for the public benefit.

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 but despite the economic, psychological and spiritual pressures they were experiencing, they continued to serve their communities with remarkable fortitude and acted as beacons of hope and support to those around them throughout the year. As the energy infrastructure has been targeted relentlessly, frequent power cuts for over 6 hours per day create problems for the churches and whole communities.

For UCM the challenge has been to maintain a sustainable level of support to our partners in the light of the ongoing need for war relief aid but having at the same time to manage an understandable decline in the level of donor giving for aid as the war has continued into its fourth year. This has meant a refocusing of activities in collaboration with our partners over the course of the year. We are delighted to report some significant achievements as we have made these adjustments within the framework of our three overarching aims:

- **Reaching out to communities with the message of hope in the Christian Gospel:** Our partners continued to be active in holding regular family services, youth and prayer meetings. Easter, Harvest Thanksgiving and Christmas gave opportunities for church outreach events including evangelistic services which were very well attended, Bible themed plays and community meals. The annual summer camps for children were held in many villages throughout the region bringing great benefit to the children, many as refugees from the war zones with team games, meals and Bible teaching. Christmas Church in Cherkasy organised a Men's Retreat by the river when the gospel was shared with the men as they engaged in fishing and eating together. The youth group at Denghi joined with other church members to start outreach meetings at Zolotonosha Sports Stadium where they sang songs, gave testimonies and delivered evangelistic messages to the many young people that came. Over snacks and drinks they were able to share their challenges and receive support. A highlight for our Director and Communications Officer during their visit to Ukraine in June 2024 was to be there for the baptismal services in the Dneiper River of new believers in Denghi and Kadena Gora.
- **Meeting material needs:** During the first part of the year UCM was able to donate almost £40,000 of war relief aid (down from over £100,000 the previous year) through the regional coordinator and partner churches until designated funds were depleted. It was agreed with our partners that there was an urgent need to ensure that rather than distributing aid per se they should focus on connecting directly with their local communities through regular outreach meetings such as senior citizen groups, mother and toddler groups and coffee mornings. A very successful Connect Campaign 2024 was launched therefore in the autumn which raised over £10,000 to support these initiatives and provide heat pads for warmth in winter, mobile internet packages and in one town, Cherkasy, 40 large thermos flasks for storing hot water for when the frequent power cuts hit. These groups have been very well received especially by those local residents who had become quite isolated such as single mothers and the elderly. In February 2025 one of the churches, Denghi, had a major fire which destroyed a large part of the building but the congregation soon rallied round to clear out the rubble and start rebuilding using funds from a special UCM appeal. It provided an opportunity to extend the building for the growing congregation.
- **Equipping for a brighter future, training and education:** UCM supported an initiative by one of our partners, Blagodatne, to provide supplementary schooling in Ukrainian, English and Bible lessons each Saturday at a day centre for underprivileged children from large and low-income families. It is hoped to

expand this much valued provision to five days a week.

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. A particular highlight this year the Wise Carpenter Summer Camp. The Wise Carpenter Project is a church-based initiative supported by UCM to provide vocational training to young people in carpentry and other practical skills. It has grown from small beginnings to a nationwide movement and the camp was organised to provide an opportunity for 28 leaders and 80 boys to participate in a Bible inspired creative project called 'Great Construction' where they were split into 10 teams and had five days to construct a go-kart to compete in a race on the final day. Camp Maximum also hosted a meeting for veterans needing physical and psychological support during February 2025.

Our Director and Communications Officer were able to visit our partners again in February 2025 to maintain contact with and encourage the leaders of our partner churches. Ella held a very successful strategy meeting with them as part of the reprogramming of our activities to move away from direct aid to more community-based outreach initiatives.

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.

Governance and Management

Mike Roper took up the role of interim Chair of the trustees on 1 April 2024 followed by a handover of duties with the outgoing Chair Nikki Smith on 9 May. He was formally elected as Chair as required by the Governing Document on 27 January 2025. Emily Wilson took maternity leave between 1 April and 31 October 2024

Trustees are selected as and when necessary 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 trustees are very grateful to both the Director and Communications Officer for their highly committed dedication to the ongoing work of the charity throughout the year.

Financial Review



The Trust achieved a deficit in the year under review of £63,387, 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.

Declaration

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 of Trustees	Treasurer
Date	13.01.2026	13.01.2026

Ukraine Christian Ministries Trust

Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted	Restricted	Total	Total
<u>Note</u>	2025	2025	2025	2024
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts				
Donations receivable	81,080	17,625	98,705	101,528
Legacies			0	0
Bank Interest	972		972	0
Interest received - gift aid	1,254		1,254	1580
Total Incoming Resources	83,307	17,625	100,931	103,108
Payments				
<u>Cost of Generating Funds</u>				
Fundraising and Publicity	3010	0	3,010	-1,919
<u>Charitable Expenditure</u>				
Ongoing church ministries	37,524		37,524	47,061
Material Aid & Camps	74,860	7,659	82,519	119,685
Sponsorship of Ukrainian families	2,227		2,227	87
Independent Examination	4242		4,242	1380
Management & administration	34,797		34,797	23,977
	153,650	7,659	161,309	192,190
Total Resources Expended	156,660	7,659	164,318	190,271
Net incoming Resources	-73,353	9,966	-63,387	-87,163
Fund balances brought forward	93,461	46,379	139,840	227,003
Fund balances carried forward	30,074	46,379	76,453	139,840

Ukraine Christian Ministries Trust

Balance Sheet as at 31 March 2025

		Unrestricted	Restricted	Total	Restated Total
	Note	2025 £	2025 £	2025 £	2024 £
Tangible Fixed Assets	4	5,883		<u>5,883</u>	7,844
				5,883	
Current Assets					
Bank Accounts - current		8,479		8,479	27,744
Bank Account - Foreign a/c's		75		75	14,415
Bank Account - deposit		56,449		56,449	60,439
Debtors	5	10,640	-	10,640	<u>36,255</u>
		75,644	-	75,644	138,853
				<u>81,527</u>	146,697
Creditors: amounts falling due within one year					
Creditors and Accruals	6	5,074		<u>5,074</u>	6,857
Net Current Assets		76,453	-	76,453	139,840
Net Assets		<u>76,453</u>	-	<u>76,453</u>	139,840
Financed by:					
Reserves					
Accumulated Income Fund		<u>76,453</u>		<u>76,453</u>	139,840

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2025

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 accruals 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
	<u>Note</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	-	<u>2024</u>
	2					
Wages & Salaries		£ 23,423	£ -	£ 23,423		£ 16,747
Maternity Pay Recoverable			£ -	£ -		£ 8,534
		£ 23,423	£ -	£ 23,423		£ 25,281

The average number of employees during the year was 2 (2024: 2). No employee earned in excess of £60,000.

Ukraine Christian Ministries Trust

Notes to the Accounts for the Year ended 31 March 2025 (continued)

3. Trustees' Remuneration & expenses

The trustees neither received nor waived any emoluments during the year (2025: £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 2024	£ 13,679	£ -	£ 13,679
Additions	£ -	£ -	£ -
Disposals			
As at 31 March 2025	£ 13,679	£ -	£ 13,679
<u>Depreciation</u>			
At 31 March 2024	£ 5,835	£ -	£ 5,835
Disposals	£ -	£ -	£ -
Charge for the year	£ 1,961	£ -	£ 1,961
As at 31 March 2025	£ 7,796	£ -	£ 7,796
Net Book Value at 31 March 2025	£ 5,883	£ -	£ 5,883
Net Book Value at 31 March 2024	£ 7,844	£ -	£ 7,844

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

5. Debtors

Debtors	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
Gift Aid debtor	£ 9,615	£ -	£ 9,615	£ 11,765
Maternity pay refund due	£ -	£ -	£ -	£ 4,493
Prepayments	£ 1,026	£ -	£ 1,026	£ 974
	£ 10,641	£ -	£ 10,641	£ 25,120

6. Creditors:

Independent Examination	£ 1,000	£ -	£ 1,000	£ 1,054
Other creditors	£ 4,074	£ -	£ 4,074	£ 5,803
	£ 5,074	£ -	£ 5,074	£ 6,857

7. Restricted Funds

<u>B/Fwd</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>C/Fwd</u>
£ 432				£ 432
£ 45,947	£ 17,625	£ (7,659)		£ 55,913
£ 46,379	£ 17,625	£ (7,659)	£ -	£ 56,345

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 2025, 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 account 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.

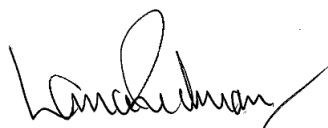
Independent examiner's statement

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.



Lance Redman

The Institute of Chartered Accountants in England and Wales

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