

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

England & Wales · Charity number 1064037

## Details

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**Other names** E C M INTERNATIONAL, ECM (INTERNATIONAL)

**Status** Registered

**Legal form** Charitable company

**Company number** [03341959](#)

**Registered** 1997-08-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 1st Floor  
City Works  
Alfred Street  
Gloucester  
GL1 4DF

**Phone** 01452901714

**Email** [ecm.int@ecmi.org](mailto:ecm.int@ecmi.org)

**Website** [www.ecmi.org](http://www.ecmi.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH

**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; demonstrating the Gospel of Jesus Christ by life and word.

## Classification

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- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** EUROPE AND ELSEWHERE
- Albania
- Austria
- Belgium
- Bosnia And Herzegovina
- Bulgaria
- Croatia
- Finland
- France
- Germany
- Greece
- Ireland
- Italy
- Kosovo
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Serbia
- Slovenia
- Spain
- Sweden
- Ukraine
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£300,518	£354,659	-	-
2023-12-31	£604,273	£713,684	£373,979	5
2022-12-31	£791,536	£492,397	£483,388	5
2021-12-31	£219,124	£201,332	-	-
2020-12-31	£230,396	£197,200	-	-

## Trustees

Name	Role	Appointed
<b>ANNE HUDSON</b>	Chair	
ALAN TAYLOR		
Andrew Graham McCormick		2023-04-02
Ann Goodall		2018-04-15
Claudia Vink-Nijhof		2014-04-07
Darrell Jackson		2014-04-07
Pavel Dobrinov Pavlov		2020-04-04
Stephen Steiner		2018-04-14

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

England & Wales - Charity number 1064037

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# Accounts

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**EUROPEAN CHRISTIAN MISSION  
(INTERNATIONAL)**

**Report and Accounts**

**year ended 31 December 2024**



## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### COMPANY INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>Trustees</b>	Anne Hudson Darrell Jackson David Allen Claudia Nijhof Alan Taylor Ann Goodall Steve Steiner Pavel Pavlov Madel Wentzel Andrew McCormick	President and Chair of the Board Vice President (resigned April 2025)      Honorary Treasurer (resigned January 2025)
<b>Company Secretary</b>	Philip Jolley	
<b>Key Staff</b>	Simon Marshall - International Director Peter Irvine - Chief Finance Officer	
<b>Governing Document</b>	Memorandum and Articles of Association dated 26th April 2006	
<b>Company Registration Number</b>	03341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN  Nationwide Nationwide House Pipers Way Swindon SN38 1NW  Redwood Bank The Nexus Bldg Broadway Letchworth Garden City SG6 3TA  Kingdom Bank Ltd Media House Padge Road Nottingham NG9 2RS	

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EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

**1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2024.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 1 form part of this report.

**2. Structure, Governance and Management**

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

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

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly and serve for a period of up to four years, renewable by re-election. After election, new Trustees are briefed on the operations of the Mission by the International Director.

**a. Membership**

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team board members, and any other exceptional Trustee appointees.

**b. National ECMI Bodies**

Under the Constitution, national representations or Mobilisation Teams of ECMI have agreed by covenant to cooperate with ECMI "in the planting and development of reproducing churches able to evangelise and disciple the peoples of Europe to the glory of God". This covenant includes a commitment to agree with and adhere to the Principles and Practices, and Purpose and Strategy of ECMI, in order to use the name and logo of the Mission. All current Mobilisation Teams have signed such a Covenant: ECM Australia, ECM Britain, ECM Ireland, ECM Netherlands, ECM New Zealand, ECMI-USA, MCE Iberoamérica, MCE France and MCE Brasil. Other National representations of ECMI that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Kosovo, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Romania and MCE Portugal.

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**c. Partnerships**

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal, signed Partnership Agreements are in place with FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Greater Europe Mission (GEM), the Uniting Church in Sweden and Serving in Mission (SIM)

**d. Trustees' Meetings**

The Trustees held four meetings by Zoom during 2024 and a face-to-face meeting, across two days in November 2024 which also included other leaders of the mission. The Trustees delegate detailed financial matters to the Finance Committee, which met by Zoom four times during 2024. A Remuneration Committee also meets to review the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

The Trustees recognise their responsibility for the management of risk, regularly discuss and identify risk factors, consider their potential impact on the organisation, and take the necessary steps to manage these risks. There is a review of the risk register scheduled to take place in 2025

**3. 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
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

**a. Public benefit**

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

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**b. Strategic Moves**

The Operations Department includes: Human Resources, Discipleship and Development, Member Care, Communications, IT, and the Biennial Conference. Mallory Fugger started to assist Esther Gómez in the Communications area in 2024.

**c. Supporting Ukraine**

The Director of Operations and the International Director continued to support the ECM ministry in Ukraine throughout 2024. The Director of Operations was in contact with the Cluster Leader on a regular basis (usually weekly) to encourage, advise, mentor and pray with him. The Director of Operations and the Advisory Group Leader visited Ukraine in January. The focus was to support the Cluster Leader and continue giving team-building training to the larger group of church plant leaders and volunteers linked to the Irpin Bible Church. The Focus for the Advisory Group Leader was primarily on mentoring and member care.

They returned for two weeks at the end of August. In the first week with Sharan Graves [Team Builder] to facilitate a longer-team building and train-the-trainer course for the Baptist Union and, in the second week, to introduce Flame (a mission to military and traumatised people) to the Baptist Union. Discussions about how to sustain the support of the Irpin church plants progressed during this trip.

**d. Field Ministries**

ECMI's Field Ministries has sought to continue developing our Clusters, Cluster Leaders and Cluster Leadership Teams. It is an ongoing process which seeks to build capacity within Clusters to facilitate thriving of members and allow for constant growth.

The Field Ministries Executive Team (FMET) seeks to support Cluster Leaders in a way which enables them to thrive in their role, thus enabling them to support those whom they are responsible for. We continue to seek to provide Ministry Guidance, Accountability, Network, Empowerment and Member Care to each Field Missionary.

At the end of 2024, we had no Cluster Leader vacancies, 5 Cluster Leadership Teams, and a more balanced workload. In addition, we have plans in place for new Cluster Leaders where we have interims, and are actively working on developing Cluster Leadership Teams.

The FMET had 5 goals for 2024:

- **That the Field Ministries Team (FMT) see themselves as a united body and work as a team**

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In an effort to achieve this goal, the FMT now meets 5 times/year and we try to incorporate more collaborative time in our meetings as well as time to share and pray for one another. We have also introduced some mutual oversight to increase FMET capacity.

- **Cluster Leader development in their role - the FMET oversight person will provide personalised MANEM/LDC for each CL (Ministry Guidance, Accountability, Networking, Empowerment, Member Care/Lead Develop, Care)**

Each Cluster Leader is allocated a member of the FMET to provide MANEM for them and oversight of the cluster. These meetings usually occur once a month.

- **Each cluster will have a functioning Cluster Leadership Team**

It is hoped that with each Cluster having a CLT that the capacity of the Cluster will increase. Some Clusters are still working out the difference between their existing Field Council and a CLT. Often a Field Council has been a legal body but a CLT's role is to support the CL in their role. This is a work in progress.

- **To increase the capacity of FMET**

One additional member joined the FMET in 2024.

- **Implement a Ministry Development Conversation programme across ECMI Field Ministries**

Ministry Development Conversations have replaced the old Ministry Plans. The implementation of this is still a work in progress and remains a goal for 2025

Safeguarding: While not listed as a goal for this year, FMET has accepted that all Cluster Leaders/Cluster Leadership Teams need much more awareness about how to implement the ECMI Safeguarding policy in an International Context. Additional training has been provided and the new ECMI Safeguarding and Deputy Safeguarding Officers are keen to come alongside clusters to assist in this.

The Operations Director said "I would like to say how much I value working with the other directors, FMET, Cluster Leaders, and missionaries of ECMI. God has richly blessed us. There are also many challenges in Christian Mission and our prayer networks are vitally important and we are thankful to have so many partners in ministry all around the globe."

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**e. Training**

We continued to develop and encourage the use of online courses during 2024. The quality of online courses (for example using the Coursera platform) makes this feasible and cost effective.

The following list details the courses run by ECMI in 2024 and the attendees:

Equip:Project online (Nov 23 - Feb)	6 days	7 participants
Team Building Ukraine, Irpin (Jan)	2 days	19
Foundations in-person Germany (Feb)	4 days	17
Gender and Sexuality (April)	2x ½ day	
Foundations in-person Germany (Aug)	4 days	11
Team Building Ukraine, Baptist Union (Aug)	3 days	26
MBTI Personality Webinar online (Nov)	½ day	18
Belbin Team Roles Webinar online (Dec)	½ day	14
Partnership Development Course online (Dec - Jan 24)	6x ½ days	10

Sharon Graves visited three local ministry teams to facilitate team building during 2024 (using the Equip:Team materials).

In addition many ECMers are studying for various academic qualifications.

**f. Policy and Procedures**

The review and revision of various policies and procedures progressed in 2024. Much of this work was done in conjunction with members of the MLT, FMET and the Advisory Group. These documents were presented for approval at the April 2024 meeting of the General Assembly.

A new membership structure was introduced in 2024. This change recognises that Associates are of equal worth and status to other ECMI members, something that is particularly important as we work towards our goal of recruiting more first culture workers. It also recognises the fact that most Associates receive similar support from the Mobilisation Teams, Cluster Leaders, member care practitioners as any other ECMI members. We acknowledge that the communication and implementation of the changes were not done well and that this caused some Mobilisation Teams significant difficulties. An internal review should improve such processes.

The new Membership Agreement form brings clarity about who should provide what support to all missionaries (for example: ministry direction, member care, personal development). The form also clearly sets out the expectations and commitments of the missionary.

**g. Biennial Conference**

The Biennial Team worked throughout 2024 to ensure the delivery of the 2025 Biennial.

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**h. Member Care**

The Member Care Leadership Team (MCLT) and member care specialists in the Mobilisation Teams continued to improve the quality of member care across the mission.

Kent Morton joined the MCLT in 2024. He has many years of field experience in Albania and is now based in the USA.

The MCLT continued to develop our excellent member care framework and best practice. The team regularly holds Member Care consultations where they join with the Member Care Facilitators from every Cluster to consider important topics. They are also giving important thought to how we should best provide member care to first culture workers, in support of our goal 2: To see an annual increase in well-equipped and prepared First Culture Workers actively engaged in evangelism, discipleship, community development and church planting through ECMI.

Rosalie Donaldson developed a mental health toolkit which will be introduced in 2025.

Some members faced serious health issues, especially cancer. Many also lost loved ones, most notably the Anderson family. Many in the Spanish field felt the loss of Jen Anderson deeply. There continued to be a number of conflict situations.

**i. Communications**

Esther Gómez and Mallory Fugger were able to further improve the quality of our internal and external communications. Websites for some Mobilisation Teams and for Member Care were improved.

**j. IT**

As well as undertaking the daily administration and maintenance of our Google Workspace and various websites, Tobias Giersch also adapted or tailored bespoke apps such as Open Project and the Biennial booking system in 2024.

Tobias undertook a major piece of research work to consider how we should structure and host our IT systems to ensure that we comply with data protection laws across different countries. Tobias gathered together a cross-section of mission leaders, IT-savvy people and normal users to consider the facts. The final decision was to remain with the current Google platform. However, the group did conclude that we need to strengthen our cyber security. A data protection review was started late in 2024.

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**k. Membership Numbers**

Since 2023 significant adjustments have been made recognising that many Associates were not ECMI members with voting rights. The changes that took place during 2024 and final figures for the year are shown in the table below. Most encouragingly, 22 new workers moved to the field in 2024.

All ECMI members according to membership category	2023 new		2024 new	
	Members	Total	Members	Total
Associate	23		19	
Bi-vocational International	8		8	
Bi-Vocational National	5		5	
Full International	129		141	
Full National	40		35	
Secondee	0		0	
<b>Total field members</b>		<b>205</b>		<b>208</b>
Number of field members who are FCW				58
Full Member Staff/Volunteer	39		37	
Full Member Trustee/Board	48		45	
<b>Total home/international members</b>		<b>87</b>		<b>82</b>
<b>Total all members</b>		<b>292</b>		<b>290</b>
<b>Total voting members</b>		<b>292</b>		<b>290</b>
All ECMI members according to Mobilisation Team	Total		Total	
Aus	33		39	
NZ	5		10	
Brazil	25		25	
Britain	46		42	
France	2		2	
Iberoamerica	17		18	
Ireland	38		37	
NL	35		31	
USA	50		41	
Intl	17		17	
DMG	17		16	
ECM sent by partner non MLT/DMG	7		12	
Unassigned	0		0	
<b>Total all members</b>		<b>292</b>		<b>290</b>

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**4. Financial Situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2024 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2024. During 2024 unrestricted Income was £211,243 while expenditure totalled £226,705. This year's deficit on unrestricted funds was therefore £15,461 and unrestricted funds decreased by that amount to £206,352.

**5. Reserves policy**

The Trustees' Finance Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £62,566 in relation to budgeted expenditure for 2025, so as to allow time to respond should income and / or expenditure vary unexpectedly.

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**6. Responsibilities of trustees**

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works  
Alfred Street  
Gloucester  
GL1 4DF

Signed by order of the Trustees

  
AK Hudson (Jul 10, 2025 22:24 GMT+1)

Anne Hudson  
President of the Board

Approved by the Trustees on 8 July 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 12 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 15 to 16.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

*Archie McDowall*

Archie McDowall (Jul 29, 2025 15:05:16 GMT+1)

Archie McDowall BA CA  
Institute of Chartered Accountants of Scotland  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Jul 29, 2025

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	204,541	89,275	293,815	438,888
Charitable activities	4	-	-	-	158,346
Investments	5	6,702	-	6,702	7,039
<b>Total income and endowments</b>		<u>211,243</u>	<u>89,275</u>	<u>300,518</u>	<u>604,273</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	226,705	127,954	354,659	713,684
<b>Total expenditure</b>		<u>226,705</u>	<u>127,954</u>	<u>354,659</u>	<u>713,684</u>
<b>Net income/(expenditure)</b>		(15,461)	(38,680)	(54,141)	(109,410)
<b>Transfers between funds</b>	13	-	-	-	-
<b>Net movement in funds</b>		<u>(15,461)</u>	<u>(38,680)</u>	<u>(54,141)</u>	<u>(109,410)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>221,813</u>	<u>152,166</u>	<u>373,979</u>	<u>483,388</u>
<b>Total funds carried forward</b>	13	<u>206,352</u>	<u>113,485</u>	<u>319,837</u>	<u>373,979</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 15-21 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	8	484	-	484	1,593
		<u>484</u>	<u>-</u>	<u>484</u>	<u>1,593</u>
<b>CURRENT ASSETS</b>					
Debtors	9	50,144	-	50,144	33,093
Cash at bank and in hand	10	164,110	113,485	277,594	350,336
		214,253	113,485	327,738	383,429
<b>CREDITORS: Amounts falling due within one year</b>	11	(8,385)	-	(8,385)	(11,043)
<b>Net current assets / (liabilities)</b>		<u>205,868</u>	<u>113,485</u>	<u>319,353</u>	<u>372,386</u>
<b>Total assets less current liabilities</b>		206,352	113,485	319,837	373,979
<b>TOTAL NET ASSETS</b>		<u>206,352</u>	<u>113,485</u>	<u>319,837</u>	<u>373,979</u>
<b>FUND BALANCES</b>					
	13				
Unrestricted Funds					
General funds		189,445	-	189,445	202,357
Designated funds		16,907	-	16,907	19,456
		<u>206,352</u>	<u>-</u>	<u>206,352</u>	<u>221,813</u>
Restricted Funds					
		<u>-</u>	<u>113,485</u>	<u>113,485</u>	<u>152,166</u>
		<u>206,352</u>	<u>113,485</u>	<u>319,837</u>	<u>373,979</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

*AK Hudson*

AK Hudson (Jul 10, 2025 22:24 GMT+1)

-----  
Anne Hudson - President

Date: 8 July 2025

Company number: 03341959

Charity number: 1064037

The notes on page 15-21 form part of these accounts.

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**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**CASH FLOW STATEMENT**

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>(79,070)</u>	<u>(135,674)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		6,702	7,039
Purchase of property, plant and equipment		(375)	-
<b>Net cash provided by/(used in) investing activities</b>		<u>6,327</u>	<u>7,039</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>(72,742)</u>	<u>(128,635)</u>
<b>Cash and equivalents at the beginning of the year</b>	b	<u>350,336</u>	<u>478,971</u>
<b>Cash and cash equivalents at the end of the year</b>	b	<u>277,594</u>	<u>350,336</u>

An Analysis of Changes In Net Debt has not been presented because the charity does not have any borrowings.

**NOTES TO THE CASH FLOW STATEMENT**

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2024 £	2023 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(54,141)	(109,410)
<b>Adjustments for:</b>		
Depreciation charges and provisions for impairment	1,483	1,939
Dividends, interest and rents from investments	(6,702)	(7,039)
(Increase)/decrease in debtors	(17,051)	(4,692)
Increase/(decrease) in creditors	(2,658)	(16,472)
<b>Net cash provided by (used in) operating activities</b>	<u>(79,070)</u>	<u>(135,674)</u>

**Note b: Analysis of cash and cash equivalents**

	2024 £	2024 £
Cash at bank with immediate access	68,657	160,604
Notice deposits (with a term of three months or less)	208,937	189,732
<b>Total cash and cash equivalents</b>	<u>277,594</u>	<u>350,336</u>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

In the previous year the charity's income was more than £500,000. The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.



<b>5 Investment income</b>	2024	2023
	£	£
Bank interest	6,702	7,039
	<u>6,702</u>	<u>7,039</u>
<b>6 Charitable expenditure</b>	2024	2023
	£	£
<b>a Costs incurred directly on specific activities</b>		
Salaries	147,233	155,073
Biennial conference costs	-	146,346
Ministry expenses	83,461	57,052
Grants payable (note 6c)	105,733	331,076
	<u>336,427</u>	<u>689,548</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	2,820	3,360
Telephone, communications and website	6,170	7,253
Rent and rates	2,170	4,330
Printing, postage and office costs	328	65
Subscriptions and professional fees	2,527	1,559
Exchange differences	1,758	3,496
Depreciation of tangible fixed assets	1,483	1,939
Insurance	975	2,134
	<u>18,232</u>	<u>24,136</u>
<b>Total expenditure</b>	<u>354,659</u>	<u>713,684</u>

The fee payable to the independent examiner for examining the accounts was £2,820 (2023: £3,360); in addition the charity paid £350 (2023: £350) to Stewardship for consultancy services.

<b>c Grants payable</b>	Institutions	Individuals	2024
	£	£	£
<u>Grants for UK and overseas mission</u>			
Giersch support	-	2,308	2,308
Casa Camino Pilgrim Guesthouse	534	-	534
Portugal and Zwart support	-	63	63
Restricted Funds for Ukraine	38,052	-	38,052
Ukraine Workers (New Hope)	5,370	-	5,370
Ukraine Volunteer Centres	40,489	-	40,489
Ukraine Housing Project	-	-	-
Viktoria Haviley	-	1,652	1,652
Martina Valcharova Support	-	8,799	8,799
Jolley Travel Support	-	600	600
Dorit Marshall Travel Support	-	352	352
Wigram support	-	6,767	6,767
Mallory Fugger Support	-	747	747
	<u>84,445</u>	<u>21,288</u>	<u>105,733</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
<u>Grants for UK and overseas mission</u>			
Chris Wigram ministry support	-	4,715	4,715
Austria - IT Assistant	-	1,622	1,622
Romania - Mitspa House Support	-	891	891
Ukraine - Workers (New Hope)	5,449	-	5,449
Ukraine - Volunteer Centres	77,571	-	77,571
Ukraine - Housing Projects	36,259	-	36,259
Spain - Casa Camino Guesthouse	3,039	-	3,039
Ukraine Crisis Relief support	201,530	-	201,530
	<u>323,848</u>	<u>7,228</u>	<u>331,076</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

	2024	2023
	£	£
Gross wages and salaries	134,105	141,893
Social security	2,274	3,414
Pension costs	10,044	9,046
Other employment benefits	810	720
	<u>147,233</u>	<u>155,073</u>

The average monthly number of employees during the year was 4 (2023: 5). Included in the above gross wages and salaries is the cost of 2 contractors who provided specific services to the charity during the year.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were £76,173 (2023: £85,891).

No trustees received employment benefits in either the current or preceding year.

**8 Tangible fixed assets**

	Fixtures, fittings and equipment	Total 2024
Cost	£	£
At 1 January 2024	5,492	5,492
Additions	375	375
At 31 December 2024	<u>5,867</u>	<u>5,867</u>
Accumulated depreciation		
At 1 January 2024	3,899	3,899
Charge for the year	1,483	1,483
At 31 December 2024	<u>5,382</u>	<u>5,382</u>
Net book value		
At 31 December 2024	<u>484</u>	<u>484</u>
At 31 December 2023	<u>1,593</u>	<u>1,593</u>

**9 Debtors**

	2024	2023
	£	£
<b>Falling due within one year:</b>		
Grants receivable	26,875	23,969
Prepayments and accrued income	20,735	8,596
Gift aid receivable	2,534	528
	<u>50,144</u>	<u>33,093</u>

**10 Cash at Bank and in Hand**

	2024	2023
	£	£
Cash at bank with immediate access - GBP	63,707	157,381
Cash at bank with immediate access - Euros	4,870	3,223
95 day notice account	69,343	64,734
Nationwide Instant Saver	15,676	14,786
Redwood Bank 35 Day Business Savings	82,596	80,000
Kingdom Bank 90 Day Higher Rate Reserve	31,212	30,213
CAF Current	80	-
CAF Saver	10,110	-
	<u>277,594</u>	<u>350,336</u>

### 11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	858	3,350
Taxation and social security	1,251	1,698
Other creditors	3,456	2,635
Accruals	2,820	3,360
Deferred income (for biennial conference)	-	-
	<u>8,385</u>	<u>11,043</u>

### 12 Pension commitments

#### Summary of pension contributions payable for year:

The charity's pension contributions were as follows:

	2024	2023
	£	£
to defined contribution pension schemes	10,044	9,046
	<u>10,044</u>	<u>9,046</u>

No pension contributions were owing at the balance sheet date (2023: £nil).

### 13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Website Development Fund	7,456	-	(2,549)	-	-	4,907
Biennial Conference	12,000	-	-	-	-	12,000
	<u>19,456</u>	<u>-</u>	<u>(2,549)</u>	<u>-</u>	<u>-</u>	<u>16,907</u>
<i>General Unrestricted Funds</i>	202,357	211,243	(224,156)	-	-	189,445
Total Unrestricted Funds	<u>221,813</u>	<u>211,243</u>	<u>(226,705)</u>	<u>-</u>	<u>-</u>	<u>206,352</u>
<i>Restricted Funds</i>						
Grants to support mission						
Chris Wigram ministry support	7,864	2,259	(6,767)	-	-	3,357
Austria - IT Assistant	1,098	1,902	(2,308)	-	-	692
Romania - Mitspa House Support	1	-	-	-	-	1
Portugal - Zwart	63	-	(63)	-	-	-
Ukraine - Workers (New Hope)	40	1,113	(5,370)	-	4,218	-
Ukraine - Volunteer Centres	-	-	(40,489)	-	40,489	-
Ukraine Crisis Relief support	143,043	41,564	(38,052)	-	(44,706)	101,849
Spain - Casa Camino Guesthouse	-	1,360	(534)	-	-	826
Czech Prison Ministry	-	47	-	-	-	47
Martina Valcharova Support	-	10,664	(8,799)	-	-	1,866
Jolley Travel Support	-	600	(600)	-	-	-
Dorit Marshall Support	-	1,229	(352)	-	-	878
Mallory Fugger Support	-	2,719	(747)	-	-	1,972
Ukraine - Viktoria Haviley	56	1,596	(1,652)	-	-	-
Staff Support fund (to help fund the employment of the charity's staff)	-	22,221	(22,221)	-	-	-
Bursary fund (to support attendance at biennial conference)	-	2,000	-	-	-	2,000
	<u>152,166</u>	<u>89,275</u>	<u>(127,954)</u>	<u>-</u>	<u>-</u>	<u>113,485</u>
Aggregate of funds	<u>373,979</u>	<u>300,518</u>	<u>(354,659)</u>	<u>-</u>	<u>-</u>	<u>319,837</u>

During the year transfers were made between some of the restricted funds for Ukraine so that none of these funds were in deficit at the year end. These transfers fell within the scope of the restrictions placed on the funds.

## Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	484	-	-	484
Debtors	38,144	12,000	-	50,144
Cash at bank and in hand	159,203	4,907	113,485	277,594
Creditors falling due within one year	(8,385)	-	-	(8,385)
	<u>189,445</u>	<u>16,907</u>	<u>113,485</u>	<u>319,837</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Website Development Fund	7,456	-	-	-	-	7,456
Biennial Conference	-	155,737	(143,737)	-	-	12,000
Training Receipts	-	2,609	(2,609)	-	-	-
	<u>7,456</u>	<u>158,346</u>	<u>(146,346)</u>	<u>-</u>	<u>-</u>	<u>19,456</u>
<i>General Unrestricted Funds</i>	<u>203,843</u>	<u>211,018</u>	<u>(212,505)</u>	<u>-</u>	<u>-</u>	<u>202,357</u>
<b>Total Unrestricted Funds</b>	<u>211,299</u>	<u>369,364</u>	<u>(358,851)</u>	<u>-</u>	<u>-</u>	<u>221,813</u>
<i>Restricted Funds</i>						
<i>Grants to support mission</i>						
Chris Wigram ministry support	8,657	3,922	(4,715)	-	-	7,864
Austria - IT Assistant	1,162	1,558	(1,622)	-	-	1,098
Romania - Mitspa House Support	274	618	(891)	-	-	1
Portugal - Zwart	63	-	-	-	-	63
Ukraine - Workers (New Hope)	-	5,489	(5,449)	-	-	40
Ukraine - Volunteer Centres	-	77,571	(77,571)	-	-	-
Ukraine - Housing Projects	-	36,259	(36,259)	-	-	-
Spain - Casa Camino Guesthouse	-	3,039	(3,039)	-	-	-
Ukraine Crisis Relief support	261,932	82,641	(201,530)	-	-	143,043
Ukraine - Viktoria Haviley	-	56	-	-	-	56
<i>Staff Support fund</i> (to help fund the employment of the charity's staff)	-	23,756	(23,756)	-	-	-
	<u>272,089</u>	<u>234,910</u>	<u>(354,833)</u>	<u>-</u>	<u>-</u>	<u>152,166</u>
<b>Aggregate of funds</b>	<u>483,388</u>	<u>604,273</u>	<u>(713,684)</u>	<u>-</u>	<u>-</u>	<u>373,979</u>

### Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	1,593	-	-	1,593
Debtors	33,093	-	-	33,093
Cash at bank and in hand	171,591	26,580	152,166	350,336
Creditors falling due within one year	(3,919)	(7,124)	-	(11,043)
	<u>202,357</u>	<u>19,456</u>	<u>152,166</u>	<u>373,979</u>

### 14 Transactions with related parties

During the year the charity:

- no donations (2023: £0) were received from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £3,221 (2023: £15,789) to 5 (2023: 7) trustees for travel whilst carrying out duties associated with being trustees.

### 15 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	204,541	-	89,275	293,815	203,978	-	234,910	438,888
Charitable activities	4	-	-	-	-	-	158,346	-	158,346
Investments	5	6,702	-	-	6,702	7,039	-	-	7,039
<b>Total income and endowments</b>		<b>211,243</b>	<b>-</b>	<b>89,275</b>	<b>300,518</b>	<b>211,017</b>	<b>158,346</b>	<b>234,910</b>	<b>604,273</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	224,156	2,549	127,954	354,659	212,505	146,346	354,833	713,684
<b>Total Expenditure</b>		<b>224,156</b>	<b>2,549</b>	<b>127,954</b>	<b>354,659</b>	<b>212,505</b>	<b>146,346</b>	<b>354,833</b>	<b>713,684</b>
<b>Net income/(expenditure)</b>		<b>(12,912)</b>	<b>(2,549)</b>	<b>(38,680)</b>	<b>(54,141)</b>	<b>(1,487)</b>	<b>12,000</b>	<b>(119,923)</b>	<b>(109,410)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(12,912)</b>	<b>(2,549)</b>	<b>(38,680)</b>	<b>(54,141)</b>	<b>(1,487)</b>	<b>12,000</b>	<b>(119,923)</b>	<b>(109,410)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		202,357	19,456	152,166	373,979	203,843	7,456	272,089	483,388
<b>Total funds carried forward</b>	13	<b>189,445</b>	<b>16,907</b>	<b>113,485</b>	<b>319,837</b>	<b>202,357</b>	<b>19,456</b>	<b>152,166</b>	<b>373,979</b>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

England & Wales - Charity number 1064037

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# Accounts

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**EUROPEAN CHRISTIAN MISSION  
(INTERNATIONAL)**

**Report and Accounts**

**year ended 31 December 2023**



**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Trustees</b>	Anne Hudson Darrell Jackson David Allen Claudia Nijhof Alan Taylor Ann Goodall Steve Steiner Pavel Pavlov Madel Wentzel Andrew McCormick	President and Chair of the Board (Appointed April 2024) Vice President (Appointed April 2024)       Honorary Treasurer Appointed 2 April 2023
<b>Company Secretary</b>	Philip Jolley	
<b>Key Staff</b>	Simon Marshall - International Director Philip Jolley - Director of Finance & Administration - until 31 January 2024 Peter Irvine - Chief Finance Officer - appointed 15 January 2024	
<b>Governing Document</b>	Memorandum and Articles of Association dated 26th April 2006	
<b>Company Registration Number</b>	3341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN  Nationwide Nationwide House Pipers Way Swindon SN38 1NW  Redwood Bank The Nexus Bldg Broadway Letchworth Garden City SG6 3TA  Kingdom Bank Ltd Media House Padge Road Nottingham NG9 2RS	

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EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

**1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2023.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 1 form part of this report.

**2. Structure, Governance and Management**

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

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

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly and serve for a period of up to four years, renewable by re-election. After election, new Trustees are briefed on the operations of the Mission by the International Director.

**a. Membership**

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team board members, and any other exceptional Trustee appointees.

**b. National ECMI Bodies**

Under the Constitution, national representations or Mobilisation Teams of ECMI have agreed by covenant to cooperate with ECMI "in the planting and development of reproducing churches able to evangelise and disciple the peoples of Europe to the glory of God". This covenant includes a commitment to agree with and adhere to the Principles and Practices, and Purpose and Strategy of ECMI, in order to use the name and logo of the Mission. All current Mobilisation Teams have signed such a Covenant: ECM Australia, ECM Britain, ECM Ireland, ECM Netherlands, ECM New Zealand, ECMI-USA, MCE Iberoamérica, MCE France and MCE Brasil. Other National representations of ECMI that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Kosovo, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Romania and MCE Portugal.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

**c. Partnerships**

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal, signed Partnership Agreements are in place with FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Greater Europe Mission (GEM), the Uniting Church in Sweden and Serving in Mission (SIM)

**d. Trustees' Meetings**

The Trustees held four meetings by Zoom during 2023 and two face-to-face meetings. Once across two days in November 2023 which also included other leaders of the mission, and once at the Biennial. The Trustees delegate detailed financial matters to the Finance Committee, which met by Zoom four times during 2023. A Remuneration Committee also meets to review the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

The Trustees have recognised their responsibility for the management of risk, have identified risk factors, measured their potential impact on the organisation, and taken the necessary steps to manage these risks.

**3. 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
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

**a. Public benefit**

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

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**b. Strategic Moves**

Simon Marshall, International Director, continued in his work alongside his management team regarding ECMI's central functions. The Operations Department includes: HR, Discipleship and Development, Member Care, Communications, IT, and the Biennial Conference. In addition, the Operations Director had prime responsibility for supporting ECMI's people and ministry in Ukraine.

In 2023 Diana Kulashekhar (née Ovčar) increased her hours in the HR department and started a structured training programme. Andrea Warner moved from the HR team to become joint Cluster Leader in Spain.

**c. Supporting Ukraine**

The Operations Director and International Director continued to support the ECM ministry in Ukraine throughout 2023. The Operations Director was in contact with the Ukrainian Cluster Leader on a fortnightly basis to encourage, advise, mentor and pray with him. During his visit in July, David facilitated team building days for the ECM Lviv team and for a larger group of church plant leaders and volunteers linked to the Irpin Bible Church. In addition, the previous Director of ECMI-USA and the Senior Pastor from his church visited the Lviv team.

Small donations continued to be made to the crisis fund. The Crisis Operations and Project Team, led by Christine Memory, met regularly to assess, approve and monitor the use of these funds.

**d. Field Ministries**

ECMI's Field Ministries department has sought to build upon the changes of 2022 in developing our Clusters, Cluster Leaders and Cluster Leadership Teams. It is an ongoing process which seeks to build capacity within Clusters to facilitate the thriving of members and allow for constant growth.

The Field Ministries Executive Team (FMET) seeks to support Cluster Leaders in a way which enables them to thrive in their role, thus enabling them to support those whom they are responsible for. We continue to seek to provide Ministry Guidance, Accountability, Network, Empowerment and Member Care to each Field Missionary. One significant step forward in this process is the development of the Ministry Development Conversation (MDC) which seeks to replace the old Ministry Plan. The recognition that this is more effective as a relational process rather than a form filling exercise, will, we hope, lead to better development of our ministries towards our goals. The MDC process is still in its infancy but we hope to see significant implementation over the next 12 months.

We continue to struggle with filling Cluster Leader positions and this has led to some leaders taking on more than they ought. One of our directors has experienced burnout as a result of this situation and his need to temporarily step out of various roles, supported by senior leadership, has highlighted

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some of the issues and areas of concern. Going forward, it is our hope to share responsibilities more equitably, particularly amongst the FMET and Cluster Leaders.

With the desire to involve more First Culture Workers with ECMI, additional pressures fall to Cluster Leaders and their teams, especially where there is a lack of a traditional Mobilisation Team. We are thankful for the International Mobilisation Officer and his team for seeking to work through these challenges.

Prayer Days retreats continue to happen in most Clusters and wherever possible, at least one member of the FMET attends. These are a blessed time for teaching, prayer and fellowship. They also give an opportunity to speak about ongoing issues such as safeguarding.

While we still have not filled all of our Cluster Leadership positions we are making progress and it is important to note that we really do have a wonderful, dedicated and gifted group of Cluster Leaders for whom we are incredibly thankful.

**e. Discipleship and Development**

We continued to rely more on online courses rather than in-person training during 2023. The quality of online courses that are now available made this both feasible and cost-effective.

The following table (Table1) details the courses run by ECMI in 2023 and the attendees (ECM and guests):

		Participants
Foundations in-person Germany (Feb)	3 days	12
Team building Ukraine, Lviv (July)	3 days	5
Team building Ukraine, Irpin (July)	3 days	52
Equip:Coaching in-person (Oct)	4 days	10
Foundations in-person Portuguese (Oct)	4 days	11

Lead Develop Care (LDC) book clubs ran throughout 2023. Kate Blackwell started three book clubs, with 7 participants.

Sharon Graves now offers team building training (using the Equip:Team materials) to individual missionary teams. Doing so at the place of ministry gives greater flexibility and allows non-ECM team members to join more easily.

In addition, many ECMers are studying for various academic qualifications.

The Operations Department continued to support the FMET in ensuring that the succession plan was up to date.

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**f. Policy and Procedures**

The review and revision of various policies and procedures progressed in 2023. Much of this work was done in conjunction with members of the MLT, FMET and the Advisory Group. These documents will be presented for approval at the April 2024 General Assembly.

**g. Biennial Conference**

The Biennial Conference was held in Umag, Croatia in April, with 530 attendees across different parts of the week. The theme “... but God” pervaded the whole conference – not just in the morning Bible teaching; many were blessed by the seminars, the fellowship, and especially the counsellors and prayer ministry teams who were with us. We have never had so many appointments with counsellors and the prayer team.

The Biennial team was delighted with the positive feedback we received about the event. We have taken on board the comments and suggestions people made about how we might do things differently in the future. Overall, the Biennial does seem to have motivated and enthused people.

The Biennial team is preparing for 2025 and has already identified a suitable cost-effective venue in Spain.

**h. Member Care**

The Member Care Leadership Team (MCLT), together with the member care specialists in the Mobilisation Teams, continued to improve the quality of member care across the mission.

The following changes were made to the MCLT: Sharon Graves stepped down as Member Care Coordinator and left the team after many years of faithful service. Miriam Anderson joined Carolien Smith in this leadership role. Maaïke van der Toorren left the team when she left the Mission. Rachel Whitaker stepped down from the team and was replaced by Lemuel Feliciano as the Third Culture Kid (TCK) Coordinator.

The MCLT helped the Cluster Leaders to appoint several new Member Care Facilitators (MCFs). There are now 23 MCFs. Rachel Whitaker now coordinates the Spanish MCFs.

The MCLT organised three Member Care Consultations during 2023, bringing together the MCFs and the member care specialists from the Mobilisation Teams. The focus of these was to empower and further develop the skills of everyone involved in member care. In addition to the consultation events, the MCLT met monthly in 2023. Two members attended the Third Culture Kid conference.

Evaluation conversations were held with those facilitators in post for three years. Feedback was used to improve the member care role and increase support for the missionaries.

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Miriam and Carolien have expanded their knowledge, for example reading and discussing the book: Healthy, resilient, & effective in cross-cultural ministry.

The MCLT now supports Rosaliene Donaldson in developing a mental health toolkit.

Some of the issues faced by the facilitators were: illness, cancer and burnout, loss of loved ones. Some missionaries were resolving conflict situations.

#### **h. Membership Numbers**

##### **Commentary pertaining to the old reporting system (Table2)**

Table 2 shows the updated figures for 31<sup>st</sup> December 2023 using the same reporting system used in recent years.

The fall in field members (265 to 251) reflects normal attrition (retirement, resignation, and death in service). Due to the lead-time required for the candidacy process and support raising, the impact of Covid on members joining the mission was more noticeable in 2023. However, early reporting shows that there will be a significant increase in members in 2024.

The fall in staff and volunteer members reflects either the Mobilisation Teams (MTs) deliberately downsizing their staff numbers and board sizes, or them struggling to attract new trustees.

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Table 2	2022		2023	
All ECMI members according to membership category		Total		Total
Associate	72		60	
Bi-vocational International	9		9	
Bi-Vocational National	7		5	
Full International	136		129	
Full National	33		40	
Seconded	8		8	
<b>Total field members</b>		<b>265</b>		<b>251</b>
Full Member Staff/Volunteer	44		38	
Full Member Trustee/Board	64		49	
<b>Total home/international members</b>		<b>108</b>		<b>87</b>
<b>Total all members</b>		<b>373</b>		<b>338</b>
<b>Total voting members</b>		<b>301</b>		<b>292</b>
All ECMI members according to Mobilisation Team		Total		Total
Aus	37		39	
NZ	5		5	
Brazil	33		28	
Britain	61		50	
France	5		2	
Iberoamerica	24		19	
Ireland	55		49	
NL	51		46	
USA	54		54	
Intl	17		15	
DMG	21		19	
ECM sent by partner non MLT/DMG	10		12	
<b>Total all members</b>		<b>373</b>		<b>338</b>

**Commentary pertaining to the new reporting system (Table 3)**

The new reporting system only counts members of ECMI.

Associates without voting rights (31) and Secondeds without voting rights (8) have been removed from the figures reported in Table 3. These are shown separately in the below table.

The Associate category has not been applied sensibly in recent years, with many joining ECMI as Associates, contributing less to the ECMI budget, but still requiring the Cluster Leader to provide ministry direction, accountability, member care etc. This created an imbalance in their support contribution compared with other members. Work will continue throughout 2024 to bring many of the 31 Associates into full membership.

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Table 3	2023 new	
	Members	Total
All ECMI members according to membership category		
Associate	23	
Bi-vocational International	8	
Bi-Vocational National	5	
Full International	129	
Full National	40	
Secundee	0	
<b>Total field members</b>		<b>205</b>
Full Member Staff/Volunteer	39	
Full Member Trustee/Board	48	
<b>Total home/international members</b>		<b>87</b>
<b>Total all members</b>		<b>292</b>
<b>Total voting members</b>		<b>292</b>
All ECMI members according to Mobilisation Team		Total
Aus	33	
NZ	5	
Brazil	25	
Britain	46	
France	2	
Iberoamerica	17	
Ireland	38	
NL	35	
USA	50	
Intl	17	
DMG	17	
ECM sent by partner non MLT/DMG	7	
<b>Total all members</b>		<b>292</b>
No of Associates without voting right	31	
No of Secundees without voting right	8	
No of field workers who are FCW with voting right	59	
No of field workers who are FCW without voting right	27	

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**j. Communications**

Esther Gómez Herreruella continued to streamline and rationalise our internal communications during the year. There are now fewer but more effective all-member emails being sent out with clearer and more concise messaging. A monthly newsheet, ECM Connect, continues to be published.

A systematic review and development of our websites continued. This included the ECMI website, various Mobilisation Team websites, and internal microsites. Esther also further developed our external communications through the creation of a social media presence on Instagram and Facebook. Engagement in social media continued to grow throughout 2023.

Esther is part of the Crisis Management Team. She coordinated communicating about the situation and needs of those either serving in Ukraine or ministering to refugees elsewhere very sensitively and effectively.

**k. IT**

Tobias Giersch has sole responsibility for the department. A more robust backup plan will be developed in 2024 to mitigate this risk.

As well as providing excellent daily IT support, Tobias Giersch worked with Esther Gómez Herreruella to develop the functionality of our website platforms.

He continued to research data protection rules and the potential risk, should we continue to use Google Workspace. He has investigated and developed possible open-source applications and a low-cost server host that would mitigate this risk. This new platform will be assessed by a small sample of users in early 2024.

Tobias was a member of the Biennial Team. He had responsibility for the website and booking platform in the months before the conference and for all of the audio-visual tech during the conference.

**l. Safeguarding**

No incidents were reported to the Trustees in 2023. Safeguarding issues continue to be an Agenda item at every Trustee and Leadership Team meeting. We continue to roll out the Ministry Safe safeguarding awareness training to all ECM field members and we are encouraging mobilisation teams to follow suit.

**4. Financial Situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2023 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2023. During 2023 unrestricted Income was £369,364 while expenditure totalled £358,851. This year's surplus on unrestricted funds was therefore £10,513 and unrestricted funds increased by that amount to £221,813.

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**5. Reserves policy**

The Trustees' Finance Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £67,624 in relation to budgeted expenditure for 2024, so as to allow time to respond should income and / or expenditure vary unexpectedly.

**6. Responsibilities of trustees**

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:


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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works  
Alfred Street  
Gloucester  
GL1 4DF

Signed by order of the Trustees

  
AK Hudson (Sep 6, 2024 09:51 GMT+1)

Anne Hudson  
President of the Board

Approved by the Trustees on 03/09/2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 13 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 16 to 17.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

*Laurens Du Plessis*  
Laurens Du Plessis (Sep 6, 2024 12:04 GMT+1)

Laurens du Plessis ACA CA(SA)  
Member of the Institute of Chartered Accountants in England & Wales

Sep 6, 2024

2024

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	203,979	234,910	438,888	787,353
Charitable activities	4	158,346	-	158,346	2,028
Investments	5	7,039	-	7,039	2,155
<b>Total income and endowments</b>		<b>369,364</b>	<b>234,910</b>	<b>604,273</b>	<b>791,536</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	358,851	354,833	713,684	492,397
<b>Total expenditure</b>		<b>358,851</b>	<b>354,833</b>	<b>713,684</b>	<b>492,397</b>
<b>Net income/(expenditure)</b>		<b>10,513</b>	<b>(119,923)</b>	<b>(109,410)</b>	<b>299,139</b>
<b>Transfers between funds</b>	13	-	-	-	-
<b>Net movement in funds</b>		<b>10,513</b>	<b>(119,923)</b>	<b>(109,410)</b>	<b>299,139</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		211,299	272,089	483,388	184,249
<b>Total funds carried forward</b>	13	<b>221,813</b>	<b>152,166</b>	<b>373,979</b>	<b>483,388</b>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 16-22 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,593	-	1,593	3,532
		<u>1,593</u>	<u>-</u>	<u>1,593</u>	<u>3,532</u>
<b>CURRENT ASSETS</b>					
Debtors	9	33,093	-	33,093	28,400
Cash at bank and in hand	10	198,170	152,166	350,336	478,971
		231,263	152,166	383,429	507,371
<b>CREDITORS: Amounts falling due within one year</b>					
	11	(11,043)	-	(11,043)	(27,515)
<b>Net current assets / (liabilities)</b>		<u>220,220</u>	<u>152,166</u>	<u>372,386</u>	<u>479,856</u>
<b>Total assets less current liabilities</b>		221,813	152,166	373,979	483,388
<b>TOTAL NET ASSETS</b>		<u>221,813</u>	<u>152,166</u>	<u>373,979</u>	<u>483,388</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	13				
General funds		202,357	-	202,357	203,843
Designated funds		19,456	-	19,456	7,456
		<u>221,813</u>	<u>-</u>	<u>221,813</u>	<u>211,300</u>
Restricted Funds		-	152,166	152,166	272,089
		<u>221,813</u>	<u>152,166</u>	<u>373,979</u>	<u>483,388</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 03/09/2024 and were signed on its behalf by:

  
 AK Hudson (Sep 6, 2024 09:51 GMT+1)  
 -----  
 Anne Hudson - President

Company number: 3341959

Charity number: 1064037

The notes on page 16-22 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**CASH FLOW STATEMENT**

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>(135,674)</u>	<u>308,700</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		7,039	2,154
Proceeds from the sale of property, plant and equipment		-	851
Purchase of property, plant and equipment		-	(2,119)
<b>Net cash provided by/(used in) investing activities</b>		<u>7,039</u>	<u>886</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>(128,635)</u>	<u>309,586</u>
<b>Cash and equivalents at the beginning of the year</b>	b	478,971	169,385
<b>Cash and cash equivalents at the end of the year</b>	b	<u>350,336</u>	<u>478,971</u>

**Analysis of changes in net debt:**

	At start of year £	Cash-flows £	At end of year £
Cash	478,971	(128,635)	350,336
Total net funds / (debt)	<u>169,385</u>	<u>(128,635)</u>	<u>350,336</u>

**NOTES TO THE CASH FLOW STATEMENT**

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023 £	2022 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(109,410)	299,139
<b>Adjustments for:</b>		
Depreciation charges and provisions for impairment	1,939	2,075
Dividends, interest and rents from investments	(7,039)	(2,155)
Loss/(profit) on the sale of fixed assets	-	(639)
(Increase)/decrease in debtors	(4,692)	(2,992)
Increase/(decrease) in creditors	(16,472)	13,272
<b>Net cash provided by (used in) operating activities</b>	<u>(135,674)</u>	<u>308,700</u>

**Note b: Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash at bank with immediate access	160,604	302,172
Notice deposits (with a term of three months or less)	189,732	176,798
<b>Total cash and cash equivalents</b>	<u>350,336</u>	<u>478,971</u>

## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £300 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 years
-----------	--------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2023	2022
	£	£
Restricted donations for staff support	20,080	25,321
Restricted donations	211,153	532,350
Donations for other purposes	25,253	53,921
Grants from partner organisations	178,726	173,756
Income tax recoverable	3,677	2,005
	<u>438,888</u>	<u>787,353</u>

Gift aid income was included in restricted donations for staff support in the prior year. The prior year figures reported for a) restricted donations for staff support and b) income tax recoverable, respectively, have been restated to also disclose gift aid income separately.

**4 Income from charitable activities**

	2023	2022
	£	£
Biennial conference	155,737	-
Training and administration income	2,609	2,028
Sale of asset	-	-
	<u>158,346</u>	<u>2,028</u>

<b>5 Investment income</b>		
	2023	2022
	£	£
Bank interest	7,039	2,155
	<u>7,039</u>	<u>2,155</u>

<b>6 Charitable expenditure</b>		
	2023	2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Salaries	155,073	138,903
Biennial conference costs	146,346	2,028
Ministry expenses	57,052	57,061
Grants payable (note 6c)	331,076	279,020
	<u>689,548</u>	<u>477,012</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	3,360	4,200
	<u>3,360</u>	<u>4,200</u>
Telephone and communications software	7,253	3,894
Rent and rates	4,330	3,759
Printing, postage and office costs	65	2,326
Subscriptions and professional fees	1,559	2,022
Exchange differences	3,496	(3,843)
Depreciation of tangible fixed assets	1,939	2,075
Insurance	2,134	952
	<u>24,136</u>	<u>15,385</u>
<b>Total expenditure</b>	<u>713,684</u>	<u>492,397</u>

The fee payable to the independent examiner for examining the accounts was £3,360 (2022: £4,200); in addition the charity paid £350 (2022: £120) to Stewardship for consultancy services.

<b>c Grants payable</b>			
	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	-	-	-
Chris Wigram ministry support	-	4,715	4,715
Austria - IT Assistant	-	1,622	1,622
Romania - Mitspa House Support	-	891	891
Ukraine - Workers (New Hope)	5,449		5,449
Ukraine - Volunteer Centres	77,571		77,571
Ukraine - Housing Projects	36,259		36,259
Spain - Casa Camino Guesthouse	3,039		3,039
Ukraine Crisis Relief support	201,530	-	201,530
	<u>323,848</u>	<u>7,228</u>	<u>331,076</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	1,877	-	1,877
Chris Wigram ministry support	-	5,122	5,122
Austria - IT Assistant	-	10,298	10,298
Romania - Mitspa House Support		1,002	1,002
Ukraine Crisis Relief support	258,693	-	258,693
	<u>260,570</u>	<u>16,422</u>	<u>276,992</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

	2023	2022
	£	£
Gross wages and salaries	141,893	124,889
Social security	3,414	2,741
Pension costs	9,046	10,754
Other employment benefits	720	521
	<u>155,073</u>	<u>138,905</u>

The average monthly number of employees during the year was 5 (2022: 5). Included in the above gross wages and salaries is the cost of 2 contractors who provided specific services to the charity during the year.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023
	£	£	£	£
Other members of key management	78,097	422	7,371	85,891
				<u>85,891</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022
	£	£	£	£
Other members of key management	70,670	422	8,297	79,389
				<u>79,389</u>

No trustees received employment benefits in either the current or preceding year.

**8 Tangible fixed assets**

	Fixtures, fittings and equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2023	7,071	7,071
Additions	-	-
Fully depreciated assets written off	(1,579)	(1,579)
Disposals	-	-
At 31 December 2023	<u>5,492</u>	<u>5,492</u>
<b>Accumulated depreciation</b>		
At 1 January 2023	3,539	3,539
Charge for the year	1,939	1,939
Fully depreciated assets written off	(1,579)	(1,579)
Fixed Asset Adjustment	-	-
Disposals	-	-
At 31 December 2023	<u>3,899</u>	<u>3,899</u>
<b>Net book value</b>		
At 31 December 2023	<u>1,593</u>	<u>1,593</u>
At 31 December 2022	<u>3,532</u>	<u>3,532</u>

**9 Debtors**

	2023	2022
	£	£
<b>Falling due within one year:</b>		
Grants receivable	24,497	20,944
Prepayments and accrued income	8,596	7,456
<b>Total debtors</b>	<u>33,093</u>	<u>28,400</u>

**10 Cash at Bank and in Hand**

	2023	2022
	£	£
Cash at bank with immediate access - GBP	157,381	244,846
Cash at bank with immediate access - Euros	3,223	57,326
95 day notice account	64,734	176,798
Nationwide Instant Saver	14,786	-
Redwood Bank 35 Day Business Savings	80,000	-
Kingdom Bank 90 Day Higher Rate Reserve	30,213	-
	<u>350,336</u>	<u>478,971</u>

**11 Creditors: liabilities falling due within one year**

	2023	2022
	£	£
Trade creditors	3,350	3,070
Taxation and social security	1,698	1,539
Other creditors	2,635	11,580
Accruals	3,360	4,200
Deferred income (for biennial conference)	-	7,125
	<u>11,043</u>	<u>27,515</u>

**12 Pension commitments****Summary of pension contributions payable for year:**

The charity's pension contributions were as follows:

	2023	2022
	£	£
to defined contribution pension schemes	<u>9,046</u>	<u>10,754</u>
	<u>9,046</u>	<u>10,754</u>

No pension contributions were owing at the balance sheet date (2022: £nil).

**13 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Website Development Fund	7,456	-	-	-	-	7,456
Biennial Conference	-	155,737	(143,737)	-	-	12,000
Training Receipts	-	2,609	(2,609)	-	-	-
	<u>7,456</u>	<u>158,346</u>	<u>(146,346)</u>	<u>-</u>	<u>-</u>	<u>19,456</u>
<i>General Unrestricted Funds</i>	<u>203,843</u>	<u>211,019</u>	<u>(212,504)</u>	<u>-</u>	<u>-</u>	<u>202,358</u>
<b>Total Unrestricted Funds</b>	<u>211,299</u>	<u>369,365</u>	<u>(358,851)</u>	<u>-</u>	<u>-</u>	<u>221,813</u>
<i>Restricted Funds</i>						
<b>Grants to support mission</b>						
Chris Wigram ministry support	8,657	3,922	(4,715)	-	-	7,864
Austria - IT Assistant	1,162	1,558	(1,622)	-	-	1,098
Romania - Mitspa House Support	274	618	(891)	-	-	1
Portugal - Zwart	63	-	-	-	-	63
Ukraine - Workers (New Hope)	-	5,489	(5,449)	-	-	40
Ukraine - Volunteer Centres	-	77,571	(77,571)	-	-	-
Ukraine - Housing Projects	-	36,259	(36,259)	-	-	-
Spain - Casa Camino Guesthouse	-	3,039	(3,039)	-	-	-
Ukraine Crisis Relief support	261,932	82,641	(201,530)	-	-	143,043
Ukraine - Viktoria Haviley	-	56	-	-	-	56
<b>Staff Support fund</b>	<u>-</u>	<u>23,756</u>	<u>(23,756)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>272,089</u>	<u>234,910</u>	<u>(354,833)</u>	<u>-</u>	<u>-</u>	<u>152,166</u>
<b>Aggregate of funds</b>	<u>483,388</u>	<u>604,275</u>	<u>(713,684)</u>	<u>-</u>	<u>-</u>	<u>373,979</u>

## Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2023 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,593	-	-	1,593
Stock	-	-	-	-
Debtors	33,093	-	-	33,093
Investments held as current assets	-	-	-	-
Cash at bank and in hand	171,591	26,580	152,166	350,336
Creditors falling due within one year	(3,919)	(7,124)	-	(11,043)
Creditors falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Defined benefit pension schemes liabilities	-	-	-	-
	<u>202,357</u>	<u>19,456</u>	<u>152,166</u>	<u>373,979</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Website Development Fund	9,333	-	(1,877)	-	-	7,456
Biennial Conference		2,028	(2,028)			-
	<u>9,333</u>	<u>2,028</u>	<u>(3,905)</u>	<u>-</u>	<u>-</u>	<u>7,456</u>
<i>General Unrestricted Funds</i>	<u>160,064</u>	<u>229,831</u>	<u>(186,052)</u>	<u>-</u>	<u>-</u>	<u>203,843</u>
Total Unrestricted Funds	<u>169,397</u>	<u>231,859</u>	<u>(189,957)</u>	<u>-</u>	<u>-</u>	<u>211,299</u>
<i>Restricted Funds</i>						
Grants to support mission						
Chris Wigram ministry support	9,044	4,735	(5,122)	-	-	8,657
Austria - IT Assistant	3,547	7,913	(10,298)	-	-	1,162
Romania - Mitspa House Support	80	1,196	(1,002)	-	-	274
Portugal - Zwart Support funds	63	-	-	-	-	63
Ukraine - Project Support	2,118	518,507	(258,692)	-	-	261,933
Staff Support fund (to help fund the employment of the charity's staff)	-	27,326	(27,326)	-	-	-
	<u>14,852</u>	<u>559,677</u>	<u>(302,440)</u>	<u>-</u>	<u>-</u>	<u>272,089</u>
Aggregate of funds	<u>184,249</u>	<u>791,535</u>	<u>(492,397)</u>	<u>-</u>	<u>-</u>	<u>483,388</u>

#### Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2022 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	3,532	-	-	3,532
Debtors	28,400	-	-	28,400
Cash at bank and in hand	192,301	14,580	272,089	478,971
Creditors falling due within one year	(20,391)	(7,124)	-	(27,515)
	<u>203,843</u>	<u>7,456</u>	<u>272,089</u>	<u>483,388</u>

#### 14 Transactions with related parties

During the year the charity:

- a) received donations totalling £0 (2022: £1,589) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £15,789 (2022: £2,798) to 7 (2022: 7) trustees for travel whilst carrying out duties associated with being trustees.

#### 15 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	<u>Unrestricted funds</u>			Total
		General	Designated	Restricted	2023
		£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	203,979	-	234,910	438,888
Charitable activities	4	-	158,346	-	158,346
Investments	5	7,039	-	-	7,039
<b>Total income and endowments</b>		<b>211,018</b>	<b>158,346</b>	<b>234,910</b>	<b>604,273</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:	6	212,505	146,346	354,833	713,684
<b>Total Expenditure</b>		<b>212,505</b>	<b>146,346</b>	<b>354,833</b>	<b>713,684</b>
<b>Net income/(expenditure)</b>		<b>(1,487)</b>	<b>12,000</b>	<b>(119,923)</b>	<b>(109,410)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>(1,487)</b>	<b>12,000</b>	<b>(119,923)</b>	<b>(109,410)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		203,843	7,456	272,089	483,388
<b>Total funds carried forward</b>	13	<b>202,357</b>	<b>19,456</b>	<b>152,166</b>	<b>373,979</b>
		<b>227,676</b>	<b>2,028</b>	<b>559,677</b>	<b>787,353</b>
		<b>-</b>	<b>2,028</b>	<b>-</b>	<b>2,028</b>
		<b>2,155</b>	<b>-</b>	<b>-</b>	<b>2,155</b>
<b>Total income and endowments</b>		<b>229,831</b>	<b>2,028</b>	<b>559,677</b>	<b>791,536</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:		186,052	3,905	302,440	492,397
<b>Total Expenditure</b>		<b>186,052</b>	<b>3,905</b>	<b>302,440</b>	<b>492,397</b>
<b>Net income/(expenditure)</b>		<b>43,779</b>	<b>(1,877)</b>	<b>257,237</b>	<b>299,139</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>43,779</b>	<b>(1,877)</b>	<b>257,237</b>	<b>299,139</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		160,064	9,333	14,852	184,249
<b>Total funds carried forward</b>		<b>203,843</b>	<b>7,456</b>	<b>272,089</b>	<b>483,388</b>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

England & Wales - Charity number 1064037

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# Accounts

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**EUROPEAN CHRISTIAN MISSION  
(INTERNATIONAL)**

**Report and Accounts**

**year ended 31 December 2022**



## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### COMPANY INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>Trustees</b>	David Allen Anne Hudson Darrell Jackson Claudia Nijhof Alan Taylor Ann Goodall Steve Steiner Pavel Pavlov Madel Wentzel Andrew McCormick	President and Chair of the Board Vice President       Honorary Treasurer (Appointed 2 April 2023)
<b>Company Secretary</b>	Philip Jolley - Director of Finance & Administration	
<b>Key Staff</b>	Simon Marshall - International Director Philip Jolley - Director of Finance & Administration	
<b>Governing Document</b>	Memorandum and Articles of Association dated 26th April 2006	
<b>Company Registration Number</b>	3341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN	

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Notes to the Accounts	17-22
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# **EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

## **1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2022.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 1 form part of this report.

## **2. Structure, Governance and Management**

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

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

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly every two years and serve for a period of up to four years, renewable by re-election. After election, new Trustees are introduced to "The Good Trustee Guide" and other relevant Charity Commission documents and briefed on the operations of the Mission by the International Director.

### **a. Membership**

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team board members, and any other exceptional Trustee appointees.

### **b. National ECMI Bodies**

Under the Constitution, national representations or Mobilisation Teams of ECMI have agreed by covenant to cooperate with ECMI "in the planting and development of reproducing churches able to evangelise and disciple the peoples of Europe to the glory of God". This covenant includes a commitment to agree with and adhere to the Principles and Practices, and Purpose and Strategy of ECMI, in order to use the name and logo of the Mission. All current Mobilisation Teams have signed such a Covenant: ECM Australia, ECM Britain, ECM Ireland, ECM Netherlands, ECM New Zealand, ECMI-USA, MCE Iberoamérica, MCE France and MCE Brazil. Other National representations of ECMI that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Kosovo, ECM Netherlands, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Romania and MCE Portugal.

### **c. Partnerships**

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal, signed Partnership Agreements are in place with FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Greater Europe Mission (GEM), the Uniting Church in Sweden and Serving in Mission (SIM).

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

## d. Trustees' meetings

The Trustees held four meetings by Zoom during 2022 and one face-to-face meeting over two days in November 2022 which also included other leaders of the mission. The Trustees delegate detailed financial matters to the Finance Committee which met monthly by Zoom during 2022. A Remuneration Committee also meets to review the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

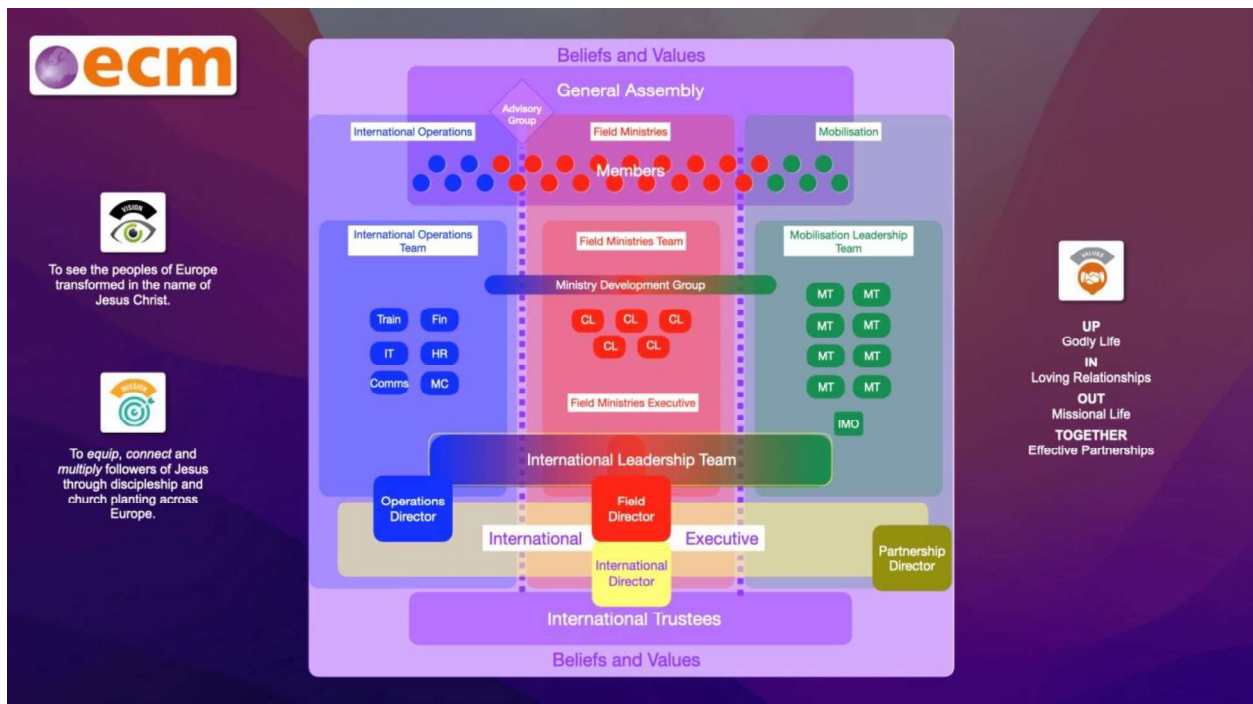
The Trustees have recognised their responsibility for the management of risk, have identified risk factors, measured their potential impact on the organisation, and taken the necessary steps to manage these risks.

## e. Management

The Trustees appoint an International Director to oversee the management of the charity. The diagram shows the organisational structure which is managed through:

The International Executive Team comprising the International Director, Operations, Field Ministry, Finance and Partnership Directors and;

The International Leadership Team (ILT) comprising the International Executive Team and other appointed leaders and representatives from the Mobilisation Teams.



## f. Organisational decision making

All operational decisions are the responsibility of the International Director and those who have delegated responsibilities. Matters relating to strategic decisions and direction are managed by the International Executive and Leadership team, with approval of the Trustees. Governance matters are the responsibility of the Trustees who recognise there is a dividing line between Operational and Governance responsibilities. To assist with this the trustees have developed a scheme of delegation to identify key responsibilities for decision making and key activities.

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

## **g. Employment Contracts and Salaries**

All employees of the charity have a contract of employment detailing their terms and conditions of employment. For Trustee appointments, the employees' salaries are determined by the trustees; for non-executive appointments, the salaries are determined by the executive with approval by the Trustees.

The Trustees have appointed a remuneration sub-committee to recommend to the Board annual salary increases. A number of indicators such as CPI and RPI and median salary settlement data are used to determine an appropriate increase subject to financial budgeting and constraints. Salaries are benchmarked against the School Teacher's Pay and Conditions document and salary data from Global Connections. This exercise is undertaken every two or three years.

## **3. Objectives, Activities and Achievements**

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
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

Through the advancement of the Christian faith we are attempting to address the decline of the Christian church across Europe, and to share the Christian message of hope into a needy world.

The achievement of the above aims will help to secure and sustain the promotion of the Christian faith across Europe and thereby further the charity's objectives.

In Christian ministry, it is not always possible to measure tangibly the success of achievements against objectives. However, one key factor is the growth in membership of new missionaries and workers joining or partnering with us to undertake ministry across Europe. At our recent Biennial conference, 40% of those attending were new to ECM in the past five years. Year on year, therefore, we are seeing modest growth in new members and partners.

Our Field ministry teams are involved in more than one hundred different types of ministry, from church planting to compassion support and aid. The different teams produce an annual Ministry Reflection Report to explain and detail the progress and involvement in ministry activities against agreed personal and team objectives.

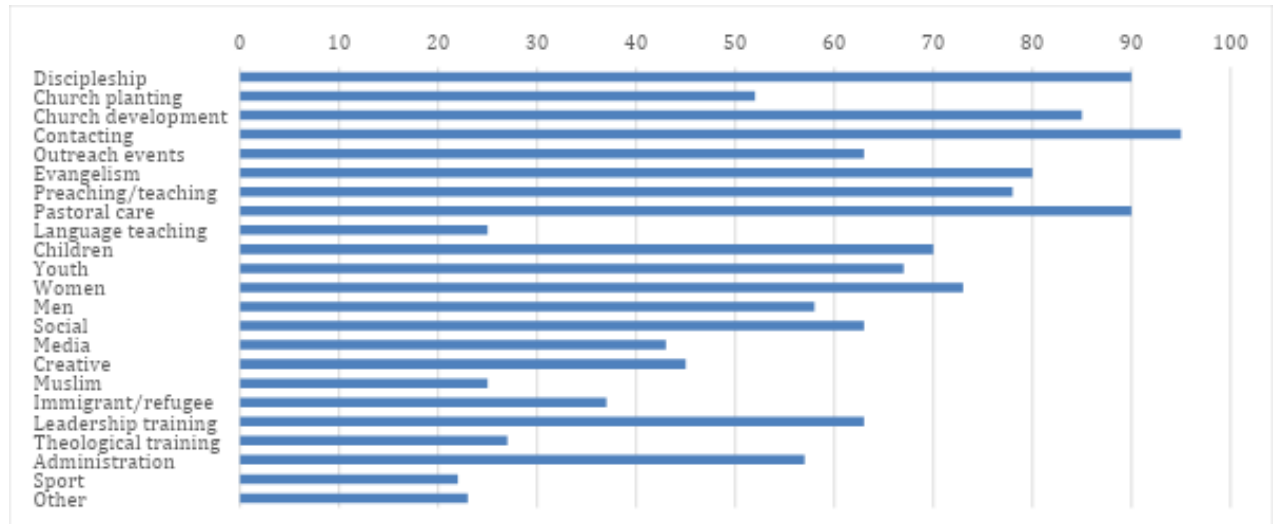


In 2022 we had 258 missionaries and associates on the field serving in 109 teams. This is up from 232 serving in 106 teams in 2021. The above chart shows the growth over the last four years.

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## Ministry Activities

The chart below shows the average percentage of time spent by sixty different field teams on different ministry activities. This demonstrates the breadth of distinct activities our missionaries and associates are involved with, to further our charitable aims across 25 different countries in Europe.



### a. Public benefit

The Trustees have referred to the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God’s concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

The planting and ongoing development of churches is predominantly reliant on volunteer supporters and members to undertake church related activities. The leadership of churches is undertaken in a variety of ways: through members funding a full-time or part-time pastor, missionaries who are self-financed through personal support, or volunteer elders appointed by the church members.

### b. Strategic Moves

Simon Marshall, International Director, working with his management team, continued the task of restructuring ECMI’s central functions. This resulted in the creation of the Operations Department in March 2022, bringing together these functions: HR, Discipleship and Development (formerly Training and Development), Member Care, Communications, IT, and the Biennial Conference. Work continued throughout 2022 to write a standardised set of job descriptions and to find additional team members where necessary. Diana Ovčar and Andrea Warner were added to the HR team on a part-time basis (both are missionaries on full support).

### c. Impact of War in Ukraine

When Russia launched its invasion of Ukraine, the Operations Director took a lead role in managing the crisis response. The Crisis Management Team (David James, Charlie Anderson, Simon Marshall, Dave Allen

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and Esther Gómez Herreruela) initially met daily. As the uncertainty and chaos on the ground gradually reduced, these meetings became less frequent, moving to once per week by the summer and only when necessary in the autumn.

During the initial three months, the focus was on providing operational and logistical support (resources) and member care to the Lviv team. David James and Charlie Anderson were designated as the points of contact with the Field Leader, Roman, usually speaking with him on Zoom twice every week from February until August, and then once per week about operational issues and member care. The logistical support required finding partners who could take goods to, and bring refugees out of, Lviv and ensuring funds could be transferred to functioning bank accounts. We were also able to organise the purchase of a much-needed minibus and a sat-phone for emergency use.

As the refugee crisis became less acute, the focus shifted to providing sustained relief and housing. As the need to support the ministry in and around Irpin (the scene of early battles in the war) became clear, it was decided to send significant resources to that city to support the volunteer centres and a house building programme. ECM has supported three out of six volunteer centres. At each centre, a paid Volunteer Centre Leader coordinated volunteers who helped repair damaged windows and roofs, distributed bread and other groceries, provided hot meals, organised activities for children and teenagers, and offered daily devotions, prayer and counselling. In total, well over 1,000 people were being helped daily. Over time, the ministry-mix in the volunteer centres included more Bible studies, smaller pastoral home groups and Sunday services.

These visits took place in addition to the regular Zoom meetings:

28 <sup>th</sup> -31 <sup>st</sup> Jan	Simon Marshall	Lviv (encouragement as many ex-pats leaving)
16 <sup>th</sup> -17 <sup>th</sup> April	Simon Marshall	Lviv
19 <sup>th</sup> -22 <sup>nd</sup> May	David James	Lviv and Irpin
17 <sup>th</sup> -19 <sup>th</sup> June	Charlie Anderson and Alen Kerčmar	Lviv
2 <sup>nd</sup> -5 <sup>th</sup> Sept	Simon and Dorit Marshall	Lviv
14 <sup>th</sup> -18 <sup>th</sup> Dec	David James	Lviv and Irpin

The purpose of each visit was to encourage team members and provide member care, to gain a first-hand understanding of the operational needs, to gather stories, photos and video for the communications department and to ensure that the funds donated were being used for the purposes proposed.

ECM missionaries were also involved in numerous and wide-ranging ministries to support Ukrainian refugees outside of Ukraine. Jim Memory participated in the Christian Ukraine Collaboration, bringing together leaders of mission agencies, networks, refugee organisations to share needs, initiatives and responses to the crisis. Regular Zoom prayer meetings were held for Ukraine and the refugee crisis throughout the year.

A crisis appeal fund was set up the day after the invasion started. This was generously supported, with €1,000,000 raised before October and over €1,100,000 by the end of the year, the receipt of this total amount shared more or less equally between ECMI and ECMI-USA. It was decided that donations to this fund would not be subject to administrative deductions, which would normally be the case, and this raised some concerns due to increased administration costs. However, it became evident that non-designated giving rose significantly at the same time, and with gratitude we can report this sufficiently covered the associated administrative costs for the year.

Approximately half of the funds donated had been disbursed or assigned to designated up-coming

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projects by the end of 2023. The appeal fund has resulted in an additional inflow of non-designated unrestricted funds which has supported our decision not to make an administration charge on donations to the appeal fund. This enabled 100% of the gift to be used directly for humanitarian relief and the projects. These funds were also used to pay for additional temporary administrative resource to help manage the high volume of transactions taking place as a result of the appeal.

**d. Field Ministries**

ECMI's Field Ministries department has undergone significant changes in order to deliver appropriate supportive leadership to the over 250 members serving in a variety of ministries in 25 European countries across Europe.

The degree of change which has taken place is illustrated by the fact that not only has there been a name change from 'Field' Leaders to 'Cluster' Leaders but, in the last 3 years almost all of the current group of Cluster Leaders are new, as are all the members of the Field Ministries Executive Team. We are grateful not only for those who have served faithfully and sacrificially in the past, but also that we have a new gifted and dedicated group. They are committed to meeting the challenges of providing relational and developmental leadership which will impact not only our ECM Network, but the churches and partners with whom we work every day.

The rolling out of the leadership principles shared through the 'Lead, Develop, Care' book clubs continue to provide a biblical and practical basis to build our leadership capacity.

A recent Cluster Leaders' Gathering gave a great opportunity for leaders to wrestle with the implications of the wide ranging role of being a Cluster Leader. With their leadership teams they seek to provide support to all of our members across at least the 5 key areas of: Ministry guidance, Accountability, Network, Empowerment, and Member Care. There was an opportunity to work through what was meant by each element and what its implementation would look like in different cultures and ministry contexts. As well as looking after 'our people', there is a need to open new service opportunities and develop our capacity to receive new personnel, both first cultural and cross cultural workers.

Our experience of dealing with Covid and now the Ukraine war crisis, with all of the heartache and tragedy that it has brought, was and is a reminder of the tremendous blessing that the ECM Network provides. It enables us to work together, responding to needs, supporting both our fellow workers in Ukraine and the displaced as they spread across Europe.

Although a lot has been achieved, real challenges lie ahead for us as a Field Ministries department. Clusters of mission workers still lack the leadership they need and the challenges of becoming more culturally diverse at all levels will require us all to embrace change, which may not always be comfortable.

**e. Training**

COVID restrictions prevented in-person courses being held during the first half of 2022. We continued to develop online training activities, which enabled a wider group to access some of the courses. We also changed our approach to team building training from late 2022, with the trainer visiting a mission point to run team building events for the local team, including non-ECM team members.

The following list details the courses run by ECMI in 2022 and the number of attendees for each:

<b>Course</b>	<b>Details</b>	<b>Attendees</b>
Equip:Project webinar	3 hours (final session of 2021 course)	4
Myers Briggs Personality webinar	2 courses, each 2 hours	17

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Belbin Team Roles webinar	2 courses, each 2 hours	18
Foundations in-person course	4 days	12
Stop the Traffik webinar	2 hours	30
Hosting a Refugee webinar	2 hours	11
Team Building (for local team)	3 days	4

Lead Develop Care (LDC) book clubs ran throughout 2022. Kate Blackwell started 5 book clubs in total, with 32 participants. These book clubs gave Kate insight into the skills and attitudes of the participants, and this has further helped the ongoing updates to the succession plan.

**f. Policy and Procedures**

Ongoing work to review and revise various policies and procedures was severely restricted in 2022 due to the need to concentrate resources on the war in Ukraine, and the personal circumstances of the HR team.

**g. Biennial Conference**

It was necessary to run the Biennial Conference online in 2022 due to COVID restrictions. A slightly reduced Biennial planning team put together a shorter conference with three days of suitable content. We had a small team of people who came together in Austria to moderate, share content and stream the event. This was well received but participation was significantly lower than we would expect at a live event. The use of the Gather platform to foster fellowship and facilitate fringe meetings was appreciated. The full Biennial planning team continued to prepare for an in-person event in March/April 2023.

**h. Member Care**

The Member Care Leadership Team (MCLT), member care specialists in the Mobilisation Teams, and the Operations Director continued to work together to ensure the delivery of excellent member care across the mission.

Several Member Care Facilitators retired from the mission and others stepped down from the role to concentrate on local ministry during 2022. At the end of the year there were 20 Member Care Facilitators across the mission. The MCLT has worked with Cluster Leaders to identify and approach several suitable people who should be able to step into this role.

The MCLT met 8 times in 2022 to consider how to develop and improve member care across the whole mission. They organised an online Member Care Consultation event in March to consider: 1) How to enhance the MC Facilitator role; 2) How to help missionaries guard and grow their hearts through COVID. A second consultation was held in November to give thanks for the wider Member Care team and pray for those who would be moving on from their roles. Three members of the MCLT attended the European Member Care Conference in March.

The main issues the Member Care practitioners faced in 2022 continued to be those around COVID, illness, loss of loved ones and loneliness. Some of those caught up in serving refugees experienced severe exhaustion and, in one case, burnout. In addition to ministering directly to individuals, the team engaged some external professional support, which was especially important in cases of burnout.

**i. Membership Numbers**

Current membership numbers for each membership category and for each Mobilisation Team are shown in the table below. There was a modest net growth during 2022. However, it should be noted that 12 Associates who were part of the Orphan Care Programme in Ukraine left the mission when that ministry ceased. They were incorrectly included in the 2021 figures.

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	2021	2022
All ECMI members according to membership category		Total
Associate	73	72
Bi-vocational International	14	9
Bi-Vocational National	7	7
Full International	127	136
Full National	29	33
Seconded	8	8
<b>Total field members</b>	<b>258</b>	<b>265</b>
Full Member Staff/Volunteer	45	44
Full Member Trustee/Board	62	64
<b>Total home/international members</b>	<b>107</b>	<b>108</b>
<b>Total all members</b>	<b>365</b>	<b>373</b>
<b>Total voting members</b>	<b>288</b>	<b>301</b>
All ECMI members according to Mobilisation Team	Total	Total
Australia	38	37
New Zealand	8	5
Brazil	29	33
Britain	58	61
France	7	5
Iberoamérica	22	24
Ireland	49	55
Netherlands	59	51
USA	46	54
International	20	17
DMG	19	21
ECM sent by partner non-Mobilisation Team/DMG	10	10
<b>Total all members</b>	<b>365</b>	<b>373</b>

**j. Communications**

Esther Gómez Herreruella continued to streamline and rationalise our internal communications during the year. There are now fewer but more effective all-member emails being sent out with clearer and more concise messaging. A new monthly newssheet, ECM Connect, is being published to replace the old Mission News.

A systematic review and development of our websites continued. This included the ECMI website, various Mobilisation Team websites, and internal microsites. Esther also further developed our external communications through the creation of a social media presence on Instagram and Facebook. This continued to grow throughout 2022 and saw an increase in the number of followers.

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Esther was part of the Crisis Management Team. She coordinated communicating the situation and needs of those serving in Ukraine and ministering to refugees elsewhere sensitively and effectively.

**k. IT**

Dirk-Bart Houweling left the IT department at the beginning of 2022, leaving Tobias Giersch with sole responsibility for the department. As well as providing excellent daily IT support, Tobias Giersch worked with Esther Gómez Herrerueta to develop the functionality of our website platforms.

Tobias was a member of the Biennial Team with responsibility for the website and booking platform.

**l. Safeguarding**

No incidents were reported to the Trustees in 2022. Safeguarding issues continue to be an Agenda item at every Trustee and Leadership Team meeting. By the end of 2022, 173 members had completed the Safeguarding Awareness training using the US-based Ministry Safe organisation's on-line training, a net increase of 7 over the previous year.

The Safeguarding Policy is reviewed annually and approved by the Trustees. It was last updated in November 2022 and incorporated into the iGuide. Our commitment to Safeguarding is further reflected through the Safeguarding Statement on our website. All new ECMI missionaries must undertake safeguarding induction training before they commence deployment on the mission field. This is part of the preparation and induction process.

**4. Financial situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2022 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2022. During 2022 unrestricted Income was £231,859 while expenditure totalled £189,957. This year's surplus on unrestricted funds was therefore £41,902 and unrestricted funds increased by that amount to £211,299. Unrestricted funds included bank balances of £206,882 which the trustees have defined to be the charity's free reserves.

**a. Funding**

Our principal source of funding is through a levy paid by the individual Mobilisation Teams at an agreed percentage based on the number of missionaries and support staff and their category of membership. A smaller percentage is also taken on donations for projects and legacies received by the Mobilisation teams.

To date ECMI has not undertaken independent fundraising except for projects fundraising. As a faith-based charity we are reliant on the generosity of our supporters, contributions from the Mobilisation Teams, all of which is through God's provision. Currently ECMI does not seek to raise funds through applications to grant making bodies, although this is under consideration for possible future projects.

No significant expenditure has taken place by ECMI over the past year in order to raise income. However, this may be necessary in future years in order to provide the expertise required to complete applications to grant making bodies and other potential sources of donor income.

**b. Pension Liabilities**

As a charity we have no long term pension liabilities. However we do fund a defined pension contribution for employed members of staff with the option for staff to pay additional pension contributions themselves, if they wish.

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## **5. Reserves policy**

The Trustees' Finance Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £63,533 in relation to budgeted expenditure for 2023, so as to allow time to respond should income and / or expenditure vary unexpectedly.

## **6. Key Risks and Uncertainties**

The principal risk assessed by the Trustees is long term financial sustainability since the funding to support the role/purpose of ECMI is provided by contributions from the ECM Mobilisation Teams. The trustees recognise that there are uncertainties that could impact these contributions. These include external economic factors that might reduce the giving of individual donors although in the current world economic climate we have not seen a significant reduction in overall contributions. The Finance Committee meets monthly and reports to the Board on the financial position. This risk is not only applicable to ECMI but also to the Mobilisation teams since the traditional models of supporting Christian Mission are changing. A multi-functional sub-committee is starting to explore alternative opportunities to build other sustainable sources of funding.

Other uncertainties could arise from changes in political and social factors that restrict religious freedom to share and build Christian communities through the planting of churches. Our Field Ministry Teams are adept at monitoring local and countrywide situations and contingency plans are in place should it be necessary to relocate workers in a crisis situation.

These circumstances are constantly monitored, and the Trustees do not anticipate any immediate or medium term risk that will affect the overall financial performance of the charity. The charity Risk Register is reviewed annually by the Trustees and countermeasures implemented should they be deemed necessary.

## **7. Future Plans**

The Trustees have agreed with the International Director the following strategic goals as part of our 5 year plan and these are designed to build upon or promote our charitable aims and objectives. The progress on the achievement of these goals is reviewed annually.

### **ECMI Strategic Goals**

1) The continued development and delivery of improving

- a. Spiritual and Personal Development
- b. Member Care
- c. Training

For all current and future ECMer's so that they thrive in their ministries and are better equipped to share the Good News of Jesus.

2) 100 new, well-equipped and prepared First Culture Workers actively engaged in evangelism, discipleship, community development and church planting through ECMI within the next five years.

3) A 25% increase in well-equipped and prepared Cross Culture Workers actively involved with or through ECMI in evangelism, discipleship, community development and church planting within the next five years.

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4) Development of credible, sustainable and locally-supported ECMI ministry in five new European countries within the next five years.

5) The development, within the next two years, of a cohesive strategy for partnerships with agencies involved in diaspora ministries. This would include both those working within Europe, and those sending missionaries to Europe.

Principles

- A. Unity of Purpose, Diversity of Practice
- B. A Trinitarian mission: Jesus-centred, Spirit-led, Father-glorifying
- C. A prophetic voice in church and society

**8. Responsibilities of trustees**

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works  
Alfred Street  
Gloucester  
GL1 4DF

Signed by order of the Trustees

David Allen  
David Allen  
President of the Board

Approved by the Trustees on 6<sup>th</sup> September 2023

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 14 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 17 to 18.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

**Lourens du Plessis**

Lourens du Plessis ACA CA(SA)  
Member of the Institute of Chartered Accountants in England & Wales

7 September 2023

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	227,676	559,677	787,353	217,257
Charitable activities	4	2,028	-	2,028	1,454
Investments	5	2,155	-	2,155	413
<b>Total income and endowments</b>		<b>231,859</b>	<b>559,677</b>	<b>791,536</b>	<b>219,124</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	189,957	302,440	492,397	201,332
<b>Total expenditure</b>		<b>189,957</b>	<b>302,440</b>	<b>492,397</b>	<b>201,332</b>
<b>Net income/(expenditure)</b>		<b>41,902</b>	<b>257,237</b>	<b>299,139</b>	<b>17,792</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		169,397	14,852	184,249	166,457
<b>Total funds carried forward</b>	13	<b>211,299</b>	<b>272,089</b>	<b>483,388</b>	<b>184,249</b>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 17-22 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	8	3,532	-	3,532	3,700
		<u>3,532</u>	<u>-</u>	<u>3,532</u>	<u>3,700</u>
<b>CURRENT ASSETS</b>					
Debtors	9	28,400	-	28,400	25,408
Cash at bank and in hand	10	206,882	272,089	478,971	169,385
		235,282	272,089	507,371	194,793
<b>CREDITORS: Amounts falling due within one year</b>					
	11	(27,515)	-	(27,515)	(14,244)
<b>Net current assets / (liabilities)</b>		<u>207,767</u>	<u>272,089</u>	<u>479,856</u>	<u>180,549</u>
<b>Total assets less current liabilities</b>		211,299	272,089	483,388	184,249
<b>TOTAL NET ASSETS</b>		<u>211,299</u>	<u>272,089</u>	<u>483,388</u>	<u>184,249</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	13				
General funds		203,842	-	203,842	160,064
Designated funds		7,456	-	7,456	9,333
		<u>211,299</u>	<u>-</u>	<u>211,299</u>	<u>169,397</u>
Restricted Funds		-	272,089	272,089	14,852
		<u>211,299</u>	<u>272,089</u>	<u>483,388</u>	<u>184,249</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 6 September 2023 and were signed on its behalf by:

**David Allen**

-----  
David Allen - President

Company number: 3341959

Charity number: 1064037

The notes on page 17-22 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**CASH FLOW STATEMENT**

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>308,700</u>	<u>10,229</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		2,155	412
Proceeds from the sale of property, plant and equipment		851	-
Purchase of property, plant and equipment		<u>(2,119)</u>	<u>(3,374)</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>887</u>	<u>(2,962)</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>309,586</u>	<u>7,267</u>
<b>Cash and equivalents at the beginning of the year</b>	b	<u>169,385</u>	<u>162,118</u>
<b>Cash and cash equivalents at the end of the year</b>	b	<u>478,971</u>	<u>169,385</u>

**Analysis of changes in net debt:**

	At start of year £	Cash-flows £	At end of year £
Cash	169,385	309,586	478,971
Total net funds / (debt)	<u>169,385</u>	<u>309,586</u>	<u>478,971</u>

**NOTES TO THE CASH FLOW STATEMENT**

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2022 £	2021 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	299,139	17,792
<b>Adjustments for:</b>		
Depreciation charges and provisions for impairment	2,075	1,248
Dividends, interest and rents from investments	(2,155)	(413)
Loss/(profit) on the sale of fixed assets	(639)	-
(Increase)/decrease in debtors	(2,992)	(7,893)
Increase/(decrease) in creditors	13,272	(505)
<b>Net cash provided by (used in) operating activities</b>	<u>308,700</u>	<u>10,229</u>

**Note b: Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash at bank with immediate access	302,172	68,017
Notice deposits (with a term of three months or less)	176,798	101,368
<b>Total cash and cash equivalents</b>	<u>478,971</u>	<u>169,385</u>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £300 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 years
-----------	--------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2022	2021
	£	£
Donations for staff support	27,326	28,987
Restricted donations	532,350	23,575
Donations for other purposes	53,921	1,810
Grants from partner organisations	173,756	160,837
Legacies receivable	-	2,048
	<u>787,353</u>	<u>217,257</u>

**4 Income from charitable activities**

	2022	2021
	£	£
Training and administration income	2,028	1,454
	<u>2,028</u>	<u>1,454</u>

## 5 Investment income

	2022	2021
	£	£
Bank interest	2,155	413
	<u>2,155</u>	<u>413</u>

## 6 Charitable expenditure

	2022	2021
	£	£
<b>a Costs incurred directly on specific activities</b>		
Salaries	138,903	134,483
Online Biennial conference costs	2,028	-
Ministry expenses	59,089	36,071
Grants payable (note 6c)	276,992	14,862
	<u>477,012</u>	<u>185,416</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	4,200	1,800
	<u>4,200</u>	<u>1,800</u>
Telephone and communications software	3,894	3,495
Rent and rates	3,759	3,661
Printing, postage and office costs	2,326	851
Subscriptions and professional fees	2,022	2,020
Exchange differences	(3,843)	2,015
Depreciation of tangible fixed assets	2,075	1,248
Insurance	952	826
	<u>15,385</u>	<u>15,916</u>
<b>Total expenditure</b>	<u>492,397</u>	<u>201,332</u>

The fee payable to the independent examiner for examining the accounts was £4,200 (2021: £1,800); in addition the charity paid £120 (2021: £90) to Stewardship for consultancy services.

## c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	1,877	-	1,877
Chris Wigram ministry support	-	5,122	5,122
Austria - IT Assistant	-	10,298	10,298
Romania - Mitspa House Support	-	1,002	1,002
Ukraine Crisis Relief support	258,693	-	258,693
	<u>260,570</u>	<u>16,422</u>	<u>276,992</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	533	-	533
Chris Wigram ministry support	-	2,334	2,334
Malta - Borg Support	-	315	315
Croatia - Church Project	-	216	216
Finland - Klaver Support	-	476	476
Greece - Fire Appeal	-	42	42
Austria - IT Assistant	-	10,511	10,511
Romania - Mitspa House Support	-	115	115
Portugal - Zwart support funds	-	319	319
	<u>533</u>	<u>14,328</u>	<u>14,861</u>

## 7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	124,889	120,508
Social security	2,741	3,173
Pension costs	10,754	10,083
Other employment benefits	521	719
	<u>138,903</u>	<u>134,483</u>

The average monthly number of employees during the year was 5 (2021: 5).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022
	£	£	£	£
Other members of key management	70,670	422	8,297	79,389
				<u>79,389</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021
	£	£	£	£
Other members of key management	69,065	422	8,156	77,643
				<u>77,643</u>

No trustees received employment benefits in either the current or preceding year.

## 8 Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2022	21,670	21,670
Additions	2,119	2,119
Fully depreciated assets written off	(15,868)	(15,868)
Disposals	(850)	(850)
At 31 December 2022	<u>7,071</u>	<u>7,071</u>
<b>Accumulated depreciation</b>		
At 1 January 2022	17,970	17,970
Charge for the year	2,075	2,075
Fully depreciated assets written off	(15,868)	(15,868)
Disposals	(638)	(638)
At 31 December 2022	<u>3,539</u>	<u>3,539</u>
<b>Net book value</b>		
At 31 December 2022	<u>3,532</u>	<u>3,532</u>
At 31 December 2021	<u>3,700</u>	<u>3,700</u>

## 9 Debtors

	2022	2021
	£	£
<b>Falling due within one year:</b>		
Grants receivable	20,944	19,405
Prepayments and accrued income	7,456	6,003
<b>Total debtors</b>	<u>28,400</u>	<u>25,408</u>

## 10 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access - GBP	244,846	50,348
Cash at bank with immediate access - Euros	57,326	17,669
95 day notice account	176,798	101,368
	<u>478,971</u>	<u>169,385</u>

## 11 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	3,070	1,542
Taxation and social security	1,539	1,443
Other creditors	11,580	550
Accruals	4,200	1,557
Deferred income (for biennial conference)	7,125	9,152
	<u>27,515</u>	<u>14,244</u>

## 12 Pension commitments

### Summary of pension contributions payable for year:

The charity's pension contributions were as follows:

	2022	2021
	£	£
to defined contribution pension schemes	10,754	10,082
	<u>10,754</u>	<u>10,082</u>

No pension contributions were owing at the balance sheet date (2021: £nil).

## 13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Website Development Fund	9,333	-	(1,877)	-	-	7,456
Biennial Conference	-	2,028	(2,028)	-	-	-
	<u>9,333</u>	<u>2,028</u>	<u>(3,905)</u>	<u>-</u>	<u>-</u>	<u>7,456</u>
<i>General Unrestricted Funds</i>	160,064	229,831	(186,051)	-	-	203,843
<b>Total Unrestricted Funds</b>	<u>169,397</u>	<u>231,859</u>	<u>(189,957)</u>	<u>-</u>	<u>-</u>	<u>211,299</u>
<i>Restricted Funds</i>						
<i>Grants to support mission</i>						
Chris Wigram ministry support	9,044	4,735	(5,122)	-	-	8,657
Austria - IT Assistant	3,547	7,913	(10,298)	-	-	1,162
Romania - Mitspa House Support	80	1,196	(1,002)	-	-	274
Portugal - Zwart Support funds	63	-	-	-	-	63
Ukraine - Project Support	2,118	518,507	(258,692)	-	-	261,932
Staff Support fund	-	27,326	(27,326)	-	-	-
	<u>14,852</u>	<u>559,677</u>	<u>(302,440)</u>	<u>-</u>	<u>-</u>	<u>272,089</u>
<b>Aggregate of funds</b>	<u>184,249</u>	<u>791,536</u>	<u>(492,396)</u>	<u>-</u>	<u>-</u>	<u>483,388</u>

### Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2022 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	3,532	-	-	3,532
Debtors	28,400	-	-	28,400
Cash at bank and in hand	192,301	14,580	272,089	478,971
Creditors falling due within one year	(20,391)	(7,124)	-	(27,515)
	<u>203,842</u>	<u>7,456</u>	<u>272,089</u>	<u>483,388</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Website Development Fund	1,268	8,598	(533)	-	-	9,333
	1,268	8,598	(533)	-	-	9,333
<i>General Unrestricted Funds</i>	159,584	157,963	(157,483)	-	-	160,064
<b>Total Unrestricted Funds</b>	<b>160,852</b>	<b>166,561</b>	<b>(158,016)</b>	<b>-</b>	<b>-</b>	<b>169,397</b>
<i>Restricted Funds</i>						
Grants to support mission						
Chris Wigram ministry support	4,870	6,507	(2,334)	-	-	9,044
Malta - Borg Support	-	315	(315)	-	-	-
Croatia - Church Project	-	216	(216)	-	-	-
Finland - Klaver Support	-	476	(476)	-	-	-
Greece - Fire Appeal	-	42	(42)	-	-	-
Austria - IT Assistant	653	13,405	(10,511)	-	-	3,547
Romania - Mitspa House Support	-	195	(115)	-	-	80
Portugal - Zwart Support funds	82	300	(319)	-	-	63
Ukraine - Project Support	-	2,118	-	-	-	2,118
Staff Support fund (to help fund the employment of the charity's staff)	-	28,987	(28,987)	-	-	-
	5,605	52,563	(43,316)	-	-	14,852
<b>Aggregate of funds</b>	<b>166,457</b>	<b>219,123</b>	<b>(201,332)</b>	<b>-</b>	<b>-</b>	<b>184,249</b>

#### Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2021 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	3,700	-	-	3,700
Debtors	25,408	-	-	25,408
Cash at bank and in hand	145,201	9,333	14,852	169,385
Creditors falling due within one year	(14,244)	-	-	(14,244)
	160,064	9,333	14,852	184,249

#### 14 Transactions with related parties

During the year the charity:

- received donations totalling £1,589 (2021: £0) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £2,798 (2021: £1,806) to 7 (2021: 2) trustees for travel whilst carrying out duties associated with being trustees.

#### 15 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	227,676	-	559,677	787,353	156,097	8,598	52,563	217,257
Charitable activities	4	-	2,028	-	2,028	1,454	-	-	1,454
Investments	5	2,155	-	-	2,155	413	-	-	413
<b>Total income and endowments</b>		<b>229,831</b>	<b>2,028</b>	<b>559,677</b>	<b>791,535</b>	<b>157,963</b>	<b>8,598</b>	<b>52,563</b>	<b>219,124</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	186,052	3,905	302,440	492,397	157,483	533	43,316	201,332
<b>Total Expenditure</b>		<b>186,052</b>	<b>3,905</b>	<b>302,440</b>	<b>492,397</b>	<b>157,483</b>	<b>533</b>	<b>43,316</b>	<b>201,332</b>
<b>Net gains/(losses) on investments</b>		-			-	-			-
<b>Net income/(expenditure)</b>		<b>43,779</b>	<b>(1,877)</b>	<b>257,237</b>	<b>299,139</b>	<b>480</b>	<b>8,065</b>	<b>9,247</b>	<b>17,792</b>
<b>Transfers between funds</b>		-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>43,779</b>	<b>(1,877)</b>	<b>257,237</b>	<b>299,139</b>	<b>480</b>	<b>8,065</b>	<b>9,247</b>	<b>17,792</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		160,064	9,333	14,852	184,249	159,584	1,268	5,605	166,457
<b>Total funds carried forward</b>	13	<b>203,843</b>	<b>7,456</b>	<b>272,089</b>	<b>483,388</b>	<b>160,064</b>	<b>9,333</b>	<b>14,852</b>	<b>184,249</b>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

England & Wales - Charity number 1064037

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# Accounts

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## Report and Accounts

year ended 31 December 2021



stewardship<sup>®</sup>

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## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### COMPANY INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2021

<b>Trustees</b>	David Allen	President and Chair of the Board
	Anne Hudson	Vice President
	Darrell Jackson	
	Claudia Nijhof	
	Alan Taylor	
	Ann Goodall	
	Steve Steiner	
	Pavel Pavlov	Appointment confirmed at Extraordinary General Meeting 14th January 2021
Madel Wentzel	Appointment confirmed at Extraordinary General Meeting 14th January 2021	
<b>Company Secretary</b>	Philip Jolley - Director of Finance & Administration	
<b>Key Staff</b>	Simon Marshall - International Director	
	Philip Jolley - Director of Finance & Administration	
<b>Governing Document</b>	Memorandum and Articles of Association dated 26th April 2006	
<b>Company Registration Number</b>	3341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN	

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# **EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

## **1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2021.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 1 form part of this report.

## **2. Structure, Governance and Management**

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

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

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly every two years and serve for a period of up to four years, renewable by re-election. After election, new Trustees are introduced to "The Good Trustee Guide" and briefed on the operations of the Mission by the International Director.

### **a. Membership**

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team board members, and any other exceptional Trustee appointees.

### **b. National ECMI Bodies**

Under the Constitution, national representations or Mobilisation Teams of ECMI are required to sign a Covenant agreeing with the Principles and Practices, and Purpose and Strategy, in order to use the name and logo of the Mission. All current Mobilisation Teams have signed such a Covenant: ECM Australia, ECM Britain, ECM Ireland, ECM Netherlands, ECM New Zealand, ECMI-USA, MCE Iberoamérica, MCE France and MCE Brazil. Other National representations of ECMI that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Kosova, ECM Netherlands, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Kosovo, ECM Romania and MCE Portugal.

### **c. Partnerships**

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal, signed Partnership Agreements are in place with FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Belgian Evangelical Mission, the Uniting Church in Sweden, Latin Link, and Serving in Mission (SIM).

We are in the early stages of setting up new partnerships with associations in Iceland, Czechia and Ukraine. As we move into 2022, the opportunities for partnerships continue to grow and this is

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

facilitated by the appointment of one of ECMI's Directors as Europe Coordinator for the Lausanne Movement.

**d. Trustees' meetings**

The Trustees would normally meet quarterly: six-monthly face-to-face in London and six-monthly by Zoom call. However, during the restrictions imposed by the Covid-19 pandemic, this frequency has been disrupted, with the latest face-to-face meeting held on 25<sup>th</sup> November 2021, all other meetings having been held by Zoom. The Trustees delegate detailed financial matters to the Finance Committee, which met by Zoom three times in 2021. A Remuneration Committee reviews the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

The Trustees have recognised their responsibility for the management of risk, have identified risk factors, measured their potential impact on the organisation, and taken the necessary steps to manage these risks.

**e. COVID-19**

As with all organisations, ECMI has felt the effects of the Covid-19 pandemic. Despite the limitations which lockdowns and travel restrictions have brought with them, the work of ECMI has continued, and indeed grown, during this time.

**3. 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
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

**a. Public benefit**

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

**b. Strategic Moves**

One of ECMI's Directors, Jim Memory, produced a report on the spiritual, economic, and political situation in Europe as part of our strategic review in April 2021: "Europe 2021 - A Missiological Report". This has been translated into several languages, including Spanish, French, German and Portuguese, and has been made freely available to any association wishing to use it. In October 2021, in recognition of the significant interest generated by the report, a Discussion Guide was added to aid church and parachurch organisations in working through practical responses to the material presented.

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Following the strategic review of ECMI, the Trustees approved a new structure and strategic aims for the mission, to ensure that ECMI is more able to respond to changing circumstances and situations in a timely and meaningful way.

The review also led to some changes in the senior leadership structure, bringing a greater voice to the field operations of ECMI. The core team now comprises the International Director, Field Director, Operations Director, Finance Director, and Strategic Partnerships Director. The broader International Leadership Team remains unchanged in composition. The Human Resources department also recruited and appointed a Communications Officer in April 2021, and she has become a vital member of the ECMI team.

**c. Overview of activities**

Unsurprisingly, much of what was reported for 2020 in regard to Field Ministries and the effects of Covid 19 has been repeated. Life for most in ECM has continued to be dominated by restrictions and uncertainty. Ministry Reflection Reports have again painted pictures of both struggle and encouragement as our partners continue to adapt and renew. We remain acutely aware of the need to support one another by simply keeping in touch: listening, talking through issues and praying. We remind one another of our confidence that these times are in God's hands and our belief that He is working out His purposes and plans even though we do not understand them.

Many chose to give voice to their struggles through an opportunity in our online Spring Conference to be involved in writing a lament. These covered themes of grief, loss, confusion, heartache, and the pain experienced by many who lost family, friends, normality, and routine; finding themselves seeking to support and encourage others while at the same time going through personal trauma and suffering. This proved to be a therapeutic and helpful means for many to express tangibly what was strongly felt and experienced.

In 2020 ECM International crystallised its mission statement: *"Our mission is to **equip, connect and multiply** followers of Jesus through discipleship and church planting across Europe."* These verbs form a useful framework to share some of the themes and highlights that figured in our Ministry Reflection Reports in 2021:

**EQUIP**

**Leadership Development:** A challenge facing Field Ministries has been the need to develop new leaders whose primary interest and responsibility is to ensure that our staff are well resourced and supported to function effectively in their respective ministry situations, thus benefitting the varied and culturally diverse communities in which they serve.

We have responded to this situation in a number of ways. Two of the most important are: providing training for both leaders and prospective leaders through the 'Lead Develop, Care' framework which has been delivered in book club/discussion format, and also through a restructuring of Field Ministries Leadership with a focus on more intentional, relational and developmental leadership.

**Summer Camps:** ECM Partners in countries such as Albania, Serbia, Ukraine, Spain, Croatia and Romania have been both involved in, and helped to resource summer camps for children, young people and adults (including disabled people in these categories.) The aim has been to hold camps which by their nature equip campers to 'learn for life' as they experience living, working in teams, and enjoying the company of many differing personalities and abilities. Experienced ECM missionaries provide a safe, supported, learning environment where young leaders have the opportunity to

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become equipped to lead, organise, manage, help and care for groups of campers in supervised activities.

ECM has a high regard for the need for safeguarding at all levels and we seek to provide excellent safety and care for campers, and training and vetting for staff and volunteers involved in any of our activities.

## CONNECT

***The Gospel of Reconciliation:*** Working among people in everyday life unfortunately draws church planters into situations of conflict resolution among those attending churches and even at times among leadership teams. The imperfections of every human being allow selfishness, anger, misunderstanding, jealousy and pride to taint relationships. Hearing that many leaders have been involved in resolving conflicts among family groups as well as church groups is a demonstration of the gospel of reconciliation bringing benefits of healthier connections and strengthening what is good by helping remove the detrimental.

***Interest Groups:*** The increased use of and comfort with video meeting platforms, such as Zoom, has opened up new possibilities for connections between ECM partners across Europe. One spin-off for ECM has been the formation of a number of Interest Groups. These virtual gatherings bring together partners with a common interest such as ministry with children, ministry through arts and music, missional community church planting and those ministering among Muslims. They are a forum for sharing ideas and experiences bringing mutual encouragement to all involved.

***Posture Shift:*** ECM Partners have been sponsoring and facilitating a course of education and understanding of the culture of the LGBT+ community, encouraging evangelical churches to connect openly and honestly with members of this community.

## MULTIPLY

***Disciples and Discipleship:*** As always, the Ministry Reflection Reports demonstrate that making disciples of Jesus Christ is ECM's 'core business'. Time after time when asked what the highlight of the ministry year has been, our partners mention new disciples and deepening discipleship. The biblical model for discipleship development is growth in devotion to God which shows itself in the living of lives committed to His ideals of justice, integrity, openness, honesty, and loving kindness towards our neighbours (and even our 'enemies') along with giving practical loving care to the vulnerable, the weak and the marginalised in society.

***Mitspa House:*** It may seem odd to include a ministry from which ECMI has now withdrawn, under the theme of Multiply. ECM Partners were instrumental in the establishing of this innovative ministry among Teenage and Underprivileged Mothers and Children in Timisoara, Romania. The ministry has now been fully adopted by ECM's local long term national partner 'Missio Link International' and is a good example of international missions facilitating national organisations to establish new ministries but also withdrawing, thus giving precedence to national partners.

### d. Training

We have become much more proficient at running training activities online and this has enabled a wider group to access some of the courses.

The following list details the individual courses run by ECMI in 2021 together with numbers of attendees:

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<b>Course</b>	<b>Details</b>	<b>Attendees</b>
Equip: Reflect/Grow	6 x 2-hour Zoom, plus 6 x 2 hours coursework	6
PDC training Spain	2 x 90-minute Zoom	14
Posture Shift	2 x 3 and 1 x 2 hour Zoom sessions	28
LGBT+ A Theological Perspective	1 x 2-hour webinar	15
Equip: Project	5 x 2-hour Zoom, plus 6-hour online material	3
Posture Shift	3 x 2-hour Zoom, plus 2-hour online material	5
Foundations	3 day in-person in Portugal	10
Equip: Project	5 x 2-hour Zoom, plus 6-hour online material	8
Posture Shift	3 x 2-hour Zoom, plus 2-hour online material	16

The second in the series of Leaders' Space events took place in May. This is a training and development forum aimed primarily (but not exclusively) at leaders in the field. Lead, Develop, Care (LDC) book clubs ran throughout 2021. In total, Kate Blackwell started 6 book clubs, with 30 participants. These book clubs have given Kate insight into the skills and attitude of the participants and she is now working with Charlie Anderson to update the succession plan. Seb Brandt joined ECMI part-time (20%) in September 2021. Seb is helping us develop a stronger culture of discipleship across our mission and will also support the training team.

**e. Short-term Ministry Activities**

During 2021 young people have participated in ECM projects as short-term workers, serving for anywhere up to two years. Specifically, those serving for 1-2 years are involved in on field training similar to an apprenticeship, which provides them with personal development through practical experience and mentoring in a team environment. In 2021, two young people from the Republic of Ireland and one each from Germany, the Netherlands, UK and Spain were involved in these learning experiences in various countries including Spain, Portugal and Germany.

**f. Policy and procedure**

Members of the Human Resources team have served in cross-functional teams to review and revise the Personal Development Conversation and Ministry Planning Procedures, and to improve and standardise the Induction and Orientation procedures across the mission. Both teams will report in 2022.

**g. Biennial Conference/Spring Connect**

Due to Covid restrictions the Biennial Conference was again postponed in 2021. With more time to prepare for an online event, a team therefore created a virtual space, "Spring Connect" via an interactive platform which enabled members to rest and to refresh themselves in a wide variety of ways.

**h. Member Care**

The Member Care Leadership Team (MCLT), member care specialists in the Mobilisation Teams and the Human Resources Director have continued to work together to ensure the delivery of excellent member care across the mission. At the end of 2021 there was a network of 24 Member Care Facilitators across ECM. Member care supports our members and workers who face difficulties and need support through all of life's events. The MCLT met every two months during 2021 and continued to consider the Member Care implications of the pandemic and the Member Care Policy was reviewed and updated.

The main issues that the Member Care practitioners faced were those around Covid; illness, loss of loved ones, long-Covid and Covid-fatigue (fatigue of Covid measures, changed plans, restricted life and

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ministry). In addition to ministering directly to individuals the team engaged some external professional support; especially important in the cases of burn out that some members experienced.

**i. Membership numbers**

The number of members serving with ECMI in Europe as at 31<sup>st</sup> December 2021 was:

	2020	2021
All ECMI members according to membership category	Total	
Associate	67	73
Bi-vocational International	14	14
Bi-Vocational National	3	7
Full International	121	127
Full National	26	29
Secondee	7	8
<b>Total field members</b>	<b>238</b>	<b>258</b>
Full Member Staff/Volunteer	37	45
Full Member Trustee/Board	61	62
<b>Total home/international members</b>	<b>98</b>	<b>107</b>
<b>Total all members</b>	<b>336</b>	<b>365</b>
<b>Total voting members</b>	<b>287</b>	<b>288</b>
All ECMI members according to Mobilisation Team	Total	Total
Australia	40	38
New Zealand	4	8
Brazil	25	29
Britain	57	58
France	7	7
Iberoamérica	19	22
Ireland	44	49
Netherlands	58	59
USA	44	46
International	16	20
DMG	17	19
ECM sent by partner other than DMG	5	10
<b>Total all members</b>	<b>336</b>	<b>365</b>

**j. Safeguarding**

No incidents were reported to the Trustees in 2021. Safeguarding issues continue to be an Agenda item at every Trustee and Leadership Team meeting. By the end of 2021, 166 members had completed the Safeguarding Awareness training using the US-based Ministry Safe organisation's on-line training, an increase of 61 over the previous year. Rollout of this programme to all members will continue in 2022. One pleasing aspect of the commitment to Safeguarding Awareness training is that, as well as

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normal safeguarding vetting procedures, prospective candidates and short-term workers are automatically enrolled in the training on application to the mission, now resulting in a 100% take-up in this group since this has been a requirement.

**4. Financial situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2021 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2021. During 2021 unrestricted Income was £166,561 while expenditure totalled £158,016. This year's surplus on unrestricted funds was therefore £8,545 and unrestricted funds increased by that amount to £169,397. Unrestricted funds included bank balances of £154,533 which the trustees have defined to be the charity's free reserves.

**5. Reserves policy**

The Trustees' Finance Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £54,250 in relation to budgeted expenditure for 2022, so as to allow time to respond should income and / or expenditure vary unexpectedly.

**6. Responsibilities of trustees**

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

Registered office:

Signed by order of the Trustees

City Works  
Alfred Street  
Gloucester  
GL1 4DF

David Allen

David Allen  
President of the Board

Approved by the Trustees on 17<sup>th</sup> August 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 11 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis ACA CA(SA)  
Lourens du Plessis ACA CA(SA)

18 August 2022

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	164,694	52,563	217,257	228,665
Charitable activities	4	1,454	-	1,454	1,157
Investments	5	413	-	413	574
<b>Total income and endowments</b>		<u>166,561</u>	<u>52,563</u>	<u>219,124</u>	<u>230,396</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	158,016	43,316	201,332	197,200
<b>Total expenditure</b>		<u>158,016</u>	<u>43,316</u>	<u>201,332</u>	<u>197,200</u>
<b>Net income/(expenditure)</b>		<u>8,545</u>	<u>9,247</u>	<u>17,792</u>	<u>33,196</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>160,852</u>	<u>5,605</u>	<u>166,457</u>	<u>133,261</u>
<b>Total funds carried forward</b>	13	<u>169,397</u>	<u>14,852</u>	<u>184,249</u>	<u>166,457</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 13-18 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	8	3,700	-	3,700	1,573
		<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>1,573</u>
<b>CURRENT ASSETS</b>					
Debtors	9	25,407	-	25,407	17,514
Cash at bank and in hand	10	154,533	14,852	169,385	162,118
		179,940	14,852	194,792	179,632
<b>CREDITORS: Amounts falling due within one year</b>	11	(14,243)	-	(14,243)	(14,748)
<b>Net current assets / (liabilities)</b>		<u>165,697</u>	<u>14,852</u>	<u>180,549</u>	<u>164,884</u>
<b>Total assets less current liabilities</b>		169,397	14,852	184,249	166,457
<b>TOTAL NET ASSETS</b>		<u>169,397</u>	<u>14,852</u>	<u>184,249</u>	<u>166,457</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	13				
General funds		160,064	-	160,064	159,584
Designated funds		9,333	-	9,333	1,268
		<u>169,397</u>	<u>-</u>	<u>169,397</u>	<u>160,852</u>
Restricted Funds		-	14,852	14,852	5,605
		<u>169,397</u>	<u>14,852</u>	<u>184,249</u>	<u>166,457</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17th August 2022 and were signed on its behalf by:

David Allen

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David Allen - President

Company number: 3341959

Charity number: 1064037

The notes on page 13-18 form part of these accounts.

## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

- d) Fund accounting  
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.
- e) Tangible fixed assets  
Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £300 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:
- |           |              |
|-----------|--------------|
| Equipment | Over 3 years |
|-----------|--------------|
- The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.
- f) Pension scheme arrangements  
The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.
- g) Taxation  
The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- h) Financial instruments  
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- i) Foreign currency translation  
These financial statements are presented in sterling, which is the charity's functional currency.
- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
  - ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
  - iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.
- All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.
- j) Exemption from preparing a cashflow statement  
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- k) Critical accounting estimates and areas of judgement  
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

### 3 Donations and legacies

	2021	2020
	£	£
Donations for staff support	28,987	34,179
Restricted donations	23,575	32,372
Donations for other purposes	1,810	5,780
Grants from partner organisations	160,837	151,834
Legacies receivable	2,047	4,500
	217,257	228,665

<b>4</b>	<b>Income from charitable activities</b>	2021	2020
		£	£
	Training and administration income	1,454	1,157
		<u>1,454</u>	<u>1,157</u>

<b>5</b>	<b>Investment income</b>	2021	2020
		£	£
	Bank interest	413	574
		<u>413</u>	<u>574</u>

<b>6</b>	<b>Charitable expenditure</b>	2021	2020
		£	£
<b>a</b>	<b>Costs incurred directly on specific activities</b>		
	Salaries	134,483	109,042
	Online Biennial conference costs	-	603
	Ministry expenses	36,071	46,768
	Grants payable (note 6c)	14,862	29,743
		<u>185,416</u>	<u>186,156</u>

The plans notified to Missio Link International (MLI) in 2021 to withdraw from the Mitspa House project by 31st August 2021 were duly carried out with a total financial commitment to terminate the agreement of the equivalent in euros of £11,978.26, recorded in the Chart of Accounts under 'Other Ministry Expenses'.

<b>b</b>	<b>Costs incurred on support &amp; administration</b>		
	Governance costs		
	Independent examiner's fee	1,800	1,770
		<u>1,800</u>	<u>1,770</u>
	Telephone, utilities and communications software	3,495	2,003
	Rent and rates	3,661	3,661
	Printing, postage and office costs	851	1,400
	Subscriptions and professional fees	2,020	748
	Exchange differences	2,015	(125)
	Depreciation of tangible fixed assets	1,248	857
	Insurance	826	730
		<u>15,916</u>	<u>11,044</u>
	<b>Total expenditure</b>	<u>201,332</u>	<u>197,200</u>

The fee payable to the independent examiner for examining the accounts was £1,800 (2020: £1,770); in addition the charity paid £90 (2020: £90) to Stewardship for consultancy services.

<b>c</b>	<b>Grants payable</b>	Institutions	Individuals	2021
		£	£	£
	Grants for UK and overseas mission			
	Website Development Fund (paid to ECM Netherlands)	533	-	533
	Chris Wigram ministry support	-	2,334	2,334
	Malta - Borg Support		315	315
	Croatia - Church Project		216	216
	Finland - Klaver Support		476	476
	Greece - Fire Appeal	-	42	42
	Austria - IT Assistant	-	10,511	10,511
	Romania - Mitspa House Support		115	115
	Portugal - Zwart support funds	-	319	319
		<u>533</u>	<u>14,328</u>	<u>14,861</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	86	-	86
Chris Wigram ministry support	-	12,206	12,206
UK - R Rimkiene support funds	-	13	13
Austria - IT Assistant	-	16,708	16,708
Portugal - Zwart support funds	-	730	730
	<u>86</u>	<u>29,657</u>	<u>29,743</u>

## 7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2020: 4).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Other members of key management	69,065	422	8,156	<u>77,643</u>
				<u>77,643</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Other members of key management	80,104	420	8,042	<u>88,566</u>
				<u>88,566</u>

No trustees received employment benefits in either the current or preceding year.

## 8 Tangible fixed assets

Cost	Fixtures, fittings and equipment £	Total £
At 1 January 2021	18,296	18,296
Additions	<u>3,374</u>	<u>3,374</u>
At 31 December 2021	<u>21,670</u>	<u>21,670</u>
Accumulated depreciation		
At 1 January 2021	16,722	16,722
Charge for the year	<u>1,248</u>	<u>1,248</u>
At 31 December 2021	<u>17,970</u>	<u>17,970</u>
Net book value		
At 31 December 2021	<u>3,700</u>	<u>3,700</u>
At 31 December 2020	<u>1,573</u>	<u>1,573</u>

## 9 Debtors

	2021 £	2020 £
<b>Falling due within one year:</b>		
Grants receivable	19,405	11,519
Prepayments and accrued income	<u>6,003</u>	<u>5,995</u>
<b>Total debtors</b>	<u>25,407</u>	<u>17,514</u>

## 10 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access - GBP	50,348	26,403
Cash at bank with immediate access - Euros	17,669	34,767
95 day notice account	<u>101,368</u>	<u>100,948</u>
	<u>169,385</u>	<u>162,118</u>

## 11 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Trade creditors	1,541	2,576
Taxation and social security	1,442	1,463
Other creditors	550	-
Accruals	1,557	1,557
Deferred income (for biennial conference)	9,152	9,152
	<u>14,243</u>	<u>14,748</u>

## 12 Pension commitments

During the year employer's pension contributions totalling £10,082 (2020: £9,543) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

## 13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£
<i>Designated Funds</i>						
Website Development Fund	1,268	8,598	(533)	-	-	9,333
	<u>1,268</u>	<u>8,598</u>	<u>(533)</u>	<u>-</u>	<u>-</u>	<u>9,333</u>
<i>General Unrestricted Funds</i>	159,584	157,963	(157,483)	-	-	160,064
	<u>159,584</u>	<u>157,963</u>	<u>(157,483)</u>	<u>-</u>	<u>-</u>	<u>160,064</u>
Total Unrestricted Funds	<u>160,852</u>	<u>166,561</u>	<u>(158,016)</u>	<u>-</u>	<u>-</u>	<u>169,397</u>
<i>Restricted Funds</i>						
Grants to support mission						
Chris Wigram ministry support	4,870	6,507	(2,334)	-	-	9,043
Malta - Borg Support	-	315	(315)	-	-	-
Croatia - Church Project	-	216	(216)	-	-	-
Finland - Klaver Support	-	476	(476)	-	-	-
Greece - Fire Appeal	-	42	(42)	-	-	-
Austria - IT Assistant	653	13,405	(10,511)	-	-	3,547
Romania - Mitspa House Support	-	195	(115)	-	-	80
Portugal - Zwart Support funds	82	300	(319)	-	-	63
Ukraine - Project Support	-	2,118	-	-	-	2,118
Staff Support fund (to help fund the employment of the charity's staff)	-	28,987	(28,987)	-	-	-
	<u>5,605</u>	<u>52,563</u>	<u>(43,316)</u>	<u>-</u>	<u>-</u>	<u>14,852</u>
Aggregate of funds	<u>166,457</u>	<u>219,123</u>	<u>(201,332)</u>	<u>-</u>	<u>-</u>	<u>184,249</u>

## Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021
	General funds	Designated funds	Restricted funds	
	£	£	£	£
Tangible fixed assets	3,700	-	-	3,700
Debtors	25,407	-	-	25,407
Cash at bank and in hand	145,201	9,333	14,852	169,385
Creditors falling due within one year	(14,243)	-	-	(14,243)
	<u>160,064</u>	<u>9,333</u>	<u>14,852</u>	<u>184,249</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Website Development Fund	1,355	-	(87)	-	-	1,268
	1,355	-	(87)	-	-	1,268
<i>General Unrestricted Funds</i>	129,015	163,846	(133,277)	-	-	159,584
Total Unrestricted Funds	130,370	163,846	(133,364)	-	-	160,852
<i>Restricted Funds</i>						
Grants to support mission						
UK - R Rimkiene support funds	13	-	(13)	-	-	-
C Wigram - Ministry support funds	-	17,076	(12,206)	-	-	4,870
Austria - IT Assistant support funds	2,478	14,883	(16,708)	-	-	653
Portugal - Zwart support funds	400	412	(730)	-	-	82
Staff Support fund (to help fund the employment of the charity's staff)	-	34,179	(34,179)	-	-	-
	2,891	66,550	(63,836)	-	-	5,605
Aggregate of funds	133,261	230,396	(197,200)	-	-	166,457

#### Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,573	-	-	1,573
Debtors	17,514	-	-	17,514
Cash at bank and in hand	155,245	1,268	5,605	162,118
Creditors falling due within one year	(14,748)	-	-	(14,748)
	159,584	1,268	5,605	166,457

#### 14 Transactions with related parties

During the year the charity:

- received donations totalling £0 (2020: £199) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £1,806 (2020: £879) to 2 (2020: 3) trustees for travel whilst carrying out duties associated with being trustees.

#### 15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>				
	General	Designated	Restricted	Total	General	Designated	Restricted	Total	
	2021	2021	2021	2021	2020	2020	2020	2020	
	£	£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	156,096	8,598	52,563	217,257	162,115	-	66,550	228,665
Charitable activities	4	1,454	-	-	1,454	1,157	-	-	1,157
Investments	5	413	-	-	413	574	-	-	574
<b>Total income and endowments</b>		<b>157,963</b>	<b>8,598</b>	<b>52,563</b>	<b>219,124</b>	<b>163,846</b>	<b>-</b>	<b>66,550</b>	<b>230,396</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	157,483	533	43,316	201,332	133,278	87	63,836	197,200
<b>Total Expenditure</b>		<b>157,483</b>	<b>533</b>	<b>43,316</b>	<b>201,332</b>	<b>133,278</b>	<b>87</b>	<b>63,836</b>	<b>197,200</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure)</b>		<b>480</b>	<b>8,065</b>	<b>9,247</b>	<b>17,792</b>	<b>30,569</b>	<b>(87)</b>	<b>2,715</b>	<b>33,196</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>480</b>	<b>8,065</b>	<b>9,247</b>	<b>17,792</b>	<b>30,569</b>	<b>(87)</b>	<b>2,715</b>	<b>33,196</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		159,584	1,268	5,605	166,457	129,015	1,355	2,891	133,261
<b>Total funds carried forward</b>	13	<b>160,064</b>	<b>9,333</b>	<b>14,852</b>	<b>184,249</b>	<b>159,584</b>	<b>1,268</b>	<b>5,605</b>	<b>166,457</b>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

England & Wales - Charity number 1064037

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# Accounts

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## Report and Accounts

year ended 31 December 2020



## stewardship

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**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>Trustees</b>	David Allen Anne Hudson Darrell Jackson Claudia Nijhof Alan Taylor Ann Goodall Steve Steiner  Pavel Pavlov  Madel Wentzel  Gary Hargreaves Akos Bukovszky	President and Chair of the Board Vice President       Confirmed at Extraordinary General Meeting 14th January 2021 Confirmed at Extraordinary General Meeting 14th January 2021 Resigned with effect from 4th April 2020 Resigned with effect from 4th April 2020
<b>Company Secretary</b>	Philip Jolley - Director of Finance & Administration	
<b>Key Staff</b>	Simon Marshall - International Director Philip Jolley - Director of Finance & Administration	
<b>Governing Document</b>	Memorandum and Articles of Association dated 26th April 2006	
<b>Company Registration Number</b>	3341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN	

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# **EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

## **1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2020.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details are set out on page 1.

## **2. Structure, Governance and Management**

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

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

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly every two years and serve for a period of up to four years, renewable by re-election. After election, new Trustees are introduced to "The Good Trustee Guide" and briefed on the operations of the Mission by the International Director.

### **a. Membership**

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team council members, and any other exceptional Trustee appointees.

### **b. National ECMI Bodies**

Under the Constitution, national representations or Mobilisation Teams of ECMI are required to sign a Covenant agreeing with the Principles and Practices, and Purpose and Strategy, in order to use the name and logo of the Mission. The following Mobilisation Teams have signed such a Covenant: ECM Australia and New Zealand, ECM Britain, ECM Ireland, ECM Netherlands, ECMI-USA, MCE Iberoamérica, MCE France and MCE Brazil. Other National representations of European Christian Mission (International) that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Kosovo, ECM Romania and MCE Portugal.

### **c. Partnerships**

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal, signed Partnership Agreements are in place with FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Belgian Evangelical Mission, the Uniting Church in Sweden, Latin Link, and Serving in Mission (SIM).

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**d. Trustees' meetings**

The Trustees would normally meet quarterly: six monthly face to face in London and six monthly by Zoom call. However, during the restrictions imposed by the Covid-19 pandemic, the last such face-to-face meeting was held on 7<sup>th</sup> November 2019, all subsequent meetings to date having been held by Zoom. The Trustees delegate detailed financial matters to the Finance and Audit Committee, which meets three times in a year. A Remuneration Committee reviews the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

The Trustees have recognised their responsibility for the management of risk, have identified risk factors, measured their potential impact on the organisation, and taken the necessary steps to manage these risks.

**e. COVID-19**

In March 2020, the charity took steps (in line with government advice) to help contain the outbreak of COVID-19. This included the temporary suspension of all physical gatherings and the charity had to curtail, or change, how it operates, including postponement of the planned Biennial Conference. The charity has been able to continue some of its activities using online media. Staff based in the charity's office in Gloucester have been required to work from home until restrictions are eased. A monthly meeting has been held since April 2020 (and continues for the time being) to monitor the impact of the pandemic on the mission's activities and finances and take any appropriate action. Members of the meeting comprise the President and Treasurer of the Board of Trustees, the International Director, the Director of Finance & Administration and other staff as required.

**3. 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
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

A new mission statement was developed during early 2020 and this was launched formally at the online biennial conference: "Our mission is to equip, connect, and multiply followers of Jesus through church planting and discipleship across Europe". Later in the year, members of ECM were encouraged to get together to discuss the implications of this statement for their ministries.

**a. Public benefit**

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

## **b. Strategic Priorities**

The COVID-19 pandemic has had a significant impact on ECM International's ability to push forward on its strategic priorities during 2020.

Regarding ECM's **first** strategic priority, church planting and discipleship, many of our workers had to put plans on hold whilst they adapted to the new COVID reality of Zoom gatherings and digital discipleship. Yet sowing and reaping continued in different ways.

Collaboration, ECM's **second** strategic priority, has also been a real challenge. Nevertheless, we have been encouraged by the deepening of our ongoing partnership conversations with the Greater European Mission. And despite the cancellation of the planned gathering in October 2020, ECM continues to have a significant input to the Lausanne Europe Conversation and Gathering which has been rescheduled for November 2021 in Poland.

The IFES Revive Europe Congress at the start of the year, provided an amazing opportunity to engage with hundreds of young people from across Europe in pursuit of our **third** strategic priority, that of mobilising younger leaders.

For our **fourth** strategic priority, speaking prophetically into all our contexts, the suspension of the 2020 ECM Biennial Conference meant that we could not develop our chosen theme "Prophetic Voice – A Word for Europe", as we had intended. However, being locked down in our localities forced all our workers to think about how they could communicate love and hope into their local context in new ways.

Finally, a strategic review was initiated with a view to both renewing our strategic plan and reflecting on the impact of COVID-19 on the future of the mission. This review had three elements:

- Word of God, Speak – a season of listening to God's Word together as a mission
- Strengths and Weaknesses of ECM – an evaluation of ECM across 12 dimensions
- Missiological Report on Europe – a broad consideration of the contemporary missiological context in Europe.

The results of this review will inform our strategic planning from 2021 onwards.

## **c. Overview of activities**

Across some 25 countries in Europe, ECM's 200+ members contribute to around 80 ministry teams. ECMI continues to develop a leadership structure which seeks to provide support to all of its members across 5 key areas. These functions include, but are not limited to, the following:

- Ministry guidance: ensuring that each member has adequate guidance as they develop their ministry,
- Accountability: ensuring that each member has an appropriate accountability structure,
- Network: connecting each member into internal ECMI support structures and external Church and community networks,
- Empowerment: encouraging lifelong discipleship and development through ongoing training, coaching and mentoring etc.
- Member Care: facilitating the well-being and effectiveness of each member.

## **d. Ministry highlights**

Life for most in ECM has been dominated by Covid 19 and the restrictions around it. Recently received Ministry Reflection Reports have painted a picture of both struggles and encouragements

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as our partners adapt and renew. The circumstances around Covid 19 have made us very aware of the need to support one another most often by simply keeping in touch: listening, talking through issues, and praying. We are often 'encouraging' rather than trying to find 'solutions,' as we remind one another of our confidence that these times are in God's hands. We believe that He is working out His purposes and plans even though we do not understand them.

One result of the Covid pandemic is that it has provided many Europeans with time and opportunity to reflect on spiritual realities since many of the normal 'foundations' of everyday life have been shaken. In sharing the good news of Jesus Christ through church planting and discipleship, ECM partners have witnessed the influence of the gospel in increasing resilience, spiritual fortitude and hope; in the lives of their families, neighbours and friends. Perhaps the best way to illustrate this is to share a few quotes from those 'Ministry Reflection Reports' mentioned previously:

***Albania***

*People are continuing to embrace spiritual truths and live out their lives according to their faith. COVID was actually a mixed bag for our ministry. Though it was difficult to be under lockdown and unable to meet as a church, there was an increase in communication, reading the Bible and other books, sharing and praying for others, etc. It was really neat to see how the church was unified and supported each other.*

***Austria***

*During lockdown we got to know our neighbour who lives on the ground floor. She has become a good friend and started to join us for church and the young adult group for lunch afterwards. She's mostly interested in the community but also intrigued by our faith.*

***Roma Community Workers Eastern Europe***

*We have continued to build relationships with Roma leaders, and educate people on the need for transformation of communities through whole-life discipleship. Discipleship is not a concept which is well understood in our country so we have been developing materials in order to help people get a vision for what community transformation resulting from whole-life discipleship can look like.*

***Community Church Planting Team, Germany***

*The highlight of the year has been the intensive, dynamic, highly motivated life in the Patchwork Center community: new faces and stories, even during COVID19 restrictions. Growing interest in the Gospel.*

***Greece***

*'Sarah' was aware of Christian community right from the start of her search for God... They enriched her life and were likewise challenged by her questions and her desire to follow God.*

***Church workers, Italy***

*During the lockdown an 82-year man of the church wrote a song about the Corona Virus for the church and he sent a video. This was such an incredible emotional surprise. We were able to teach especially our elderly people how to use zoom, Skype and other Apps to allow them to participate in some online meetings.*

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## **Malta**

*Having spiritual conversations in Malta continues to be a delight. In some ways this has increased due to COVID. We could see God at work moving our neighbours from cold to open in gospel conversation.*

## **Netherlands**

*We started online with ZOOM meetings on Sundays and Bible studies... We made small surprise packages for our network and brought them to the people. For many this was a very nice encouragement and during the lockdown people felt that they were not alone. We had the opportunity to be creative and give people a place where they felt at home during a very hard time.....many people were reflecting about their life and situation with COVID19.*

## **Serbia**

*There has never been such a time of insecurity in the world, and people's openness to hear the Gospel that can provide the answers to life's vital issues. Like in other countries the pandemic has meant that a lot of people lost their jobs and families are suffering, so we are trying to help people in the church and others in need by preparing food boxes.*

## **18-year-old Ukrainian commenting on an online discipleship course**

*"This course helped me to dig deeper into myself and to re-evaluate my worldview. I'm really grateful that my e-coach explained Biblical doctrines to me, and showed so much respect to my views, even when they were different from hers..."*

## **Ukrainian family worker**

*The quarantine that made couples stay at home for a long period of time caused many problems in families. Without the possibility of face-to-face meeting, we realized that we were not prepared for such a challenge. But, in 6 months, we have gained some experience in doing working meetings and counselling for families online.*

### **e. Training**

Training activities were severely curtailed by the Covid restrictions. However, these challenges were also opportunities to learn to master new communication technology and connect with people who might otherwise not be able to take time out to attend a course. The following list details the courses and attendees run by ECMI in 2020:

Equip: Coaching	11
Essentials (3 days)	6
Foundations (6 x 3 hour zoom sessions)	12

Leaders' Space, a training and development forum aimed primarily (but not exclusively) at leaders in the field was launched in November. Terry Cook the author of Lead, Develop, Care (LDC) was the guest speaker. Following on from Leaders' Space, participants were invited to join LDC book clubs. In total, 3 book clubs (13 participants) started.

### **f. Biennial Conference**

The Biennial Conference 2020 planned for the beginning of April was cancelled due to Covid restrictions. In its place, a Virtual online Biennial was organised with just 3 weeks' notice, in order to use the original conference dates. The conference centred around Biblical input, a series of seminars and opportunities for missionaries to connect with each other.

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**g. Membership numbers**

The number of members serving with ECMI in Europe on 31<sup>st</sup> December 2020 was:

All ECMI according to membership category	2019 Totals	2020 Totals
Associate	66	67
Bi-vocational International	10	14
Bi-vocational National	5	3
Full International	120	121
Full National	26	26
Secondee	8	7
<b>Total field members</b>	<b>235</b>	<b>238</b>
Full Member Staff/Volunteer	49	37
Full Member Trustee/Board	61	61
<b>Total Mobilisation Team / International Office members</b>	<b>110</b>	<b>98</b>
<b>Total all members</b>	<b>345</b>	<b>336</b>
<b>Total voting members</b>	<b>275</b>	<b>287</b>
<b>All ECMI members according to Mobilisation Team</b>		
Australia	45	40
New Zealand	3	4
Brazil	14	25
Britain	57	57
France	7	7
Iberoamerica	22	19
Ireland	49	44
Netherlands	49	58
USA	51	44
International	21	16
DMG	16	17
ECM send by partner non-Mobilisation Team	2	5
Unassigned	9	0
	<b>345</b>	<b>336</b>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
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The drop in overall membership is primarily due to the following factors: slow-down in recruitment of new missionaries due to the pandemic while retirements continued; reduction of staff numbers in some of the Mobilisation Teams; correction of some inconsistencies in the database.

**h. Member Care**

The Member Care Leadership Team (MCLT), member care specialists in the Mobilisation Teams, and the Human Resources Director have continued to work together to ensure the delivery of excellent member care across the mission.

At the end of 2020 there were 25 Member Care Facilitators. This network promotes member care across all of our fields. The Member Care Facilitators try to spot member care issues at an early stage. Many of the Mobilisation Teams have people designated to member care activities too.

Seven people with a passion for member care form the Member Care Leadership Team. This team met five times via Zoom in 2020. Their main task was to consider the Member Care implications of the pandemic and to introduce Member Care Policy revisions. The team also produced a series of exceptional Member Care Newsletters that addressed Covid-related issues identified throughout the year.

**i. Induction of Simon Marshall as International Director**

Simon Marshall took up his responsibilities as International Director as from 1<sup>st</sup> January 2020, with an overlapping handover period alongside his predecessor, Chris Wigram, until April 2020. Simon's induction and orientation had to be rescheduled after just two field visits due to the pandemic. Although introducing Simon to the mission personnel online was not ideal, it was as effective as we could have hoped for.

**j. Succession Planning**

The pandemic and other operational priorities meant that succession planning was not given such a high priority. At the end of 2020 there was still no Mobilisation Team Director in France. The Leaders' Space events mentioned above are aimed at improving the skills of our Field Leaders.

**k. Safeguarding**

No incidents were reported to the Trustees in 2020. Safeguarding issues continue to be an Agenda item at every Trustee and Leadership Team meeting. By the end of 2020, 105 members had completed the Safeguarding Awareness training using the US-based Ministry Safe organisation's on-line training. Rollout of this programme to all members will continue in 2021.

A number of senior leaders attended an online 'Safeguarding in a Missional Context' Webinar organised by Global Connections and Thirtyone:Eight in December 2020. A follow-up meeting was held to assess the implications and prioritise next steps with the main conclusion being to encourage 'champions' in each of the countries where ECM ministries take place to engage with local cultural barriers and help ECM to develop strategies to overcome these and move forward. Given the Covid restrictions, it was decided that the best way to keep momentum going would be to arrange webinars as soon as possible in 2021 to address issues practically that arise in local settings.

**4. Financial situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2020 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2020. During 2020 unrestricted Income

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)  
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was £163,846 while expenditure totalled £133,364. This year's surplus on unrestricted funds was therefore £30,482 and unrestricted funds increased by that amount to £160,852. Unrestricted funds included bank balances of £156,513, which the trustees have defined to be the charity's free reserves.

**a. Reserves policy**

The Trustees' Finance and Audit Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £55,000 in relation to budgeted expenditure for 2021 so as to allow time to respond should income and / or expenditure vary unexpectedly.

**5. Responsibilities of trustees**

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works  
Alfred Street  
Gloucester  
GL1 4DF

Signed by order of the Trustees

David Allen  
President of the Board

Approved by the Trustees on 23rd July 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 11 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Lourens du Plessis ACA CA(SA)

28 July 2021

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	162,115	66,550	228,665	218,200
Charitable activities	4	1,157	-	1,157	1,391
Investments	5	574	-	574	806
<b>Total income and endowments</b>		<b>163,846</b>	<b>66,550</b>	<b>230,396</b>	<b>220,397</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	133,364	63,836	197,200	224,284
<b>Total expenditure</b>		<b>133,364</b>	<b>63,836</b>	<b>197,200</b>	<b>224,284</b>
<b>Net income/(expenditure)</b>		<b>30,482</b>	<b>2,714</b>	<b>33,196</b>	<b>(3,887)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		130,370	2,891	133,261	137,148
<b>Total funds carried forward</b>	13	<b>160,852</b>	<b>5,605</b>	<b>166,457</b>	<b>133,261</b>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 13-20 form part of these accounts.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,573	-	1,573	1,081
		<u>1,573</u>	<u>-</u>	<u>1,573</u>	<u>1,081</u>
<b>CURRENT ASSETS</b>					
Debtors	9	17,514	-	17,514	32,751
Cash at bank and in hand	10	156,513	5,605	162,118	111,777
		<u>174,027</u>	<u>5,605</u>	<u>179,632</u>	<u>144,528</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	(14,748)	-	(14,748)	(12,348)
<b>Net current assets / (liabilities)</b>		<u>159,279</u>	<u>5,605</u>	<u>164,884</u>	<u>132,180</u>
<b>TOTAL NET ASSETS</b>		<u>160,852</u>	<u>5,605</u>	<u>166,457</u>	<u>133,261</u>
<b>FUND BALANCES</b>					
13					
Unrestricted Funds					
General funds		159,584	-	159,584	129,015
Designated funds		1,268	-	1,268	1,355
		<u>160,852</u>	<u>-</u>	<u>160,852</u>	<u>130,370</u>
Restricted Funds		<u>-</u>	<u>5,605</u>	<u>5,605</u>	<u>2,891</u>
		<u>160,852</u>	<u>5,605</u>	<u>166,457</u>	<u>133,261</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23rd July 2021 and were signed on its behalf by:

-----  
David Allen - President

Company number: 3341959

Charity number: 1064037

The notes on page 13-20 form part of these accounts.

## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The previous year's analysis of funds in note 13 below has been restated to include a designated fund for Website Development. This fund had been included within general unrestricted funds in the prior year accounts, but is now shown as a separate designated fund.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £300 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 years
-----------	--------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Donations and legacies**

	2020	2019
	£	£
Donations for staff support	34,179	39,747
Restricted donations	32,372	16,063
Donations for other purposes	5,780	12,603
Grants from partner organisations	151,834	149,786
Legacies receivable	4,500	-
	<u>228,665</u>	<u>218,200</u>

**4 Income from charitable activities**

	2020	2019
	£	£
Training and administration income	1,157	1,391
	<u>1,157</u>	<u>1,391</u>

**5 Investment income**

	2020	2019
	£	£
Bank interest	574	806
	<u>574</u>	<u>806</u>

**6 Charitable expenditure**

	2020	2019
	£	£
<b>a Costs incurred directly on specific activities</b>		
Salaries	109,042	106,018
Online Biennial conference costs	603	-
Ministry expenses	46,768	93,788
Grants payable (note 6c)	29,743	13,173
	<u>186,156</u>	<u>212,979</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	1,770	1,518
	<u>1,770</u>	<u>1,518</u>
Telephone and utilities	2,003	1,594
Rent and rates	3,661	3,666
Printing, postage and stationery	1,400	526
Subscriptions and professional fees	748	1,339
Exchange differences	(125)	1,224
Depreciation of tangible fixed assets	857	622
Insurance	730	816
	<u>11,044</u>	<u>11,305</u>
<b>Total expenditure</b>	<u>197,200</u>	<u>224,284</u>

The fee payable to the independent examiner for examining the accounts was £1,680 (2019: £1,518); in addition the charity paid £90 (2019: £90) to Stewardship for consultancy services.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**c Grants payable**

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission			
Website Development Fund (paid to ECM Netherlands)	86	-	86
Chris Wigram ministry support	-	12,206	12,206
UK - R Rimkiene support funds	-	13	13
Austria - IT Assistant	-	16,708	16,708
Portugal - Zwart support funds	-	730	730
	<u>86</u>	<u>29,657</u>	<u>29,743</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for overseas mission			
Spain - H Anderson Support Funds	-	48	48
Austria - IT Assistant	-	13,124	13,124
	<u>-</u>	<u>13,172</u>	<u>13,172</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 4 (2019: 4).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Other members of key management	80,104	420	8,042	88,566
				<u>88,566</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2019 £
Other members of key management	84,099	840	7,639	92,578
				<u>92,578</u>

No trustees received employment benefits in either the current or preceding year.

**8 Tangible fixed assets**

Cost	Fixtures, fittings and equipment £	Total 2020 £
At 1 January 2020	16,947	16,947
Additions	1,349	1,349
At 31 December 2020	<u>18,296</u>	<u>18,296</u>
Accumulated depreciation		
At 1 January 2020	15,866	15,866
Charge for the year	857	857
At 31 December 2020	<u>16,723</u>	<u>16,723</u>
Net book value		
At 31 December 2020	<u>1,573</u>	<u>1,573</u>
At 31 December 2019	<u>1,081</u>	<u>1,081</u>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9 Debtors**

	2020	2019
	£	£
<b>Falling due within one year:</b>		
Grants receivable	11,519	24,456
Prepayments and accrued income	5,995	8,295
<b>Total debtors</b>	<u>17,514</u>	<u>32,751</u>

**10 Cash at Bank and in Hand**

	2020	2019
	£	£
Cash at bank with immediate access - GBP	26,403	
Cash at bank with immediate access - Euros	34,767	16,766
95 day notice account	100,948	95,011
	<u>162,118</u>	<u>111,777</u>

**11 Creditors: liabilities falling due within one year**

	2020	2019
	£	£
Trade creditors	2,576	7,616
Taxation and social security	1,463	1,888
Other creditors	-	1,287
Accruals	1,557	1,557
Deferred income (for biennial conference)	9,152	-
	<u>14,748</u>	<u>12,348</u>

**12 Pension commitments**

During the year employer's pension contributions totalling £9,543 (2019: £9,102) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2019: £nil).

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**13 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Website Development Fund	1,355	-	(87)	-	-	1,268
	<u>1,355</u>	<u>-</u>	<u>(87)</u>	<u>-</u>	<u>-</u>	<u>1,268</u>
<i>General Unrestricted Funds</i>	129,015	163,846	(133,277)	-	-	159,584
<b>Total Unrestricted Funds</b>	<u>130,370</u>	<u>163,846</u>	<u>(133,364)</u>	<u>-</u>	<u>-</u>	<u>160,852</u>
<i>Restricted Funds</i>						
Grants to support mission						
UK - R Rimkiene support funds	13	-	(13)	-	-	-
C Wigram - Ministry support funds	-	17,076	(12,206)	-	-	4,870
Austria - IT Assistant support funds	2,478	14,883	(16,708)	-	-	653
Portugal - Zwart support funds	400	412	(730)	-	-	82
Staff Support fund (to help fund the employment of the charity's staff)	-	34,179	(34,179)	-	-	-
	<u>2,891</u>	<u>66,550</u>	<u>(63,836)</u>	<u>-</u>	<u>-</u>	<u>5,605</u>
<b>Aggregate of funds</b>	<u>133,261</u>	<u>230,395</u>	<u>(197,200)</u>	<u>-</u>	<u>-</u>	<u>166,457</u>

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2020 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,573	-	-	1,573
Debtors	17,514	-	-	17,514
Cash at bank and in hand	155,245	1,268	5,605	162,118
Creditors falling due within one year	(14,748)	-	-	(14,748)
	<u>159,584</u>	<u>1,268</u>	<u>5,605</u>	<u>166,457</u>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Website Development Fund	-	5,355	(4,000)	-	-	1,355
	-	5,355	(4,000)	-	-	1,355
<i>General Unrestricted Funds</i>	137,148	159,232	(167,365)	-	-	129,015
Total Unrestricted Funds	137,148	164,587	(171,365)	-	-	130,370
<i>Restricted Funds</i>						
Grants to support mission						
UK - R Rimkiene support funds	-	13	-	-	-	13
Spain - H Anderson support Funds	-	48	(48)	-	-	-
Austria - IT Assistant support funds	-	15,602	(13,124)	-	-	2,478
Portugal - Zwart support funds	-	400	-	-	-	400
Staff Support fund (to help fund the employment of the charity's staff)	-	39,747	(39,747)	-	-	-
	-	55,810	(52,919)	-	-	2,891
Aggregate of funds	137,148	220,397	(224,284)	-	-	133,261

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2019 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,081	-	-	1,081
Debtors	32,751	-	-	32,751
Cash at bank and in hand	107,531	1,355	2,891	111,777
Creditors falling due within one year	(12,348)	-	-	(12,348)
	129,015	1,355	2,891	133,261

**14 Transactions with related parties**

During the year the charity:

- received donations totalling £199 (2019: £10,010) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £879 (2019: £4,405) to 3 (2019: 8) trustees for travel whilst carrying out duties associated with being trustees.
- made a special distribution totalling £19,633 to Mobilisation Teams, in proportion to their contributions to ECMI, as a result of reduced expenditure arising from the Covid pandemic.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**15 Events since the year end**

After careful consideration (and after the current reporting period) ECM plans to withdraw from Mitspa House, operated by Missio Link International (MLI) on 31st August 2021.

Based on past practice of supporting MLI, ECM may have a constructive obligation to support the project as it unwinds its involvement. This present obligation is not recognised because it is an obligation of uncertain timing and/or amount and cannot currently be measured reliably.

Management of ECMI and ECM France are in conversation with MLI to determine a mutually beneficial solution as ECM unwinds its support and to maintain services to clients in Mitspa House under MLI's care.

**16 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

