

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

Trustees	David Allen	President and Chair of the Board
	Anne Hudson	Vice President
	Darrell Jackson	
	Claudia Nijhof	
	Alan Taylor	
	Ann Goodall	
	Steve Steiner	
	Pavel Pavlov	Confirmed at Extraordinary General Meeting 14th January 2021
	Madel Wentzel	Confirmed at Extraordinary General Meeting 14th January 2021
	Gary Hargreaves	Resigned with effect from 4th April 2020
	Akos Bukovszky	Resigned with effect from 4th April 2020
Company Secretary	Philip Jolley - Director of Finance & Administration	
Key Staff	Simon Marshall - International Director	
	Philip Jolley - Director of Finance & Administration	
Governing Document	Memorandum and Articles of Association dated 26th April 2006	
Company Registration Number	3341959	
Charity Registration Number	1064037	
Registered Office	City Works Alfred Street Gloucester GL1 4DF	
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	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 31ST 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 31st 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 7th 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.

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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 31st 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
Total field members	235	238
Full Member Staff/Volunteer	49	37
Full Member Trustee/Board	61	61
Total Mobilisation Team / International Office members	110	98
Total all members	345	336
Total voting members	275	287
All ECMI members according to Mobilisation Team		
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
	345	336

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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 1st 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 31st 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

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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 £
INCOME AND ENDOWMENTS FROM:					
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
Total income and endowments		163,846	66,550	230,396	220,397
EXPENDITURE ON:					
Charitable activities	6	133,364	63,836	197,200	224,284
Total expenditure		133,364	63,836	197,200	224,284
Net income/(expenditure)		30,482	2,714	33,196	(3,887)
Reconciliation of funds:					
Total funds brought forward		130,370	2,891	133,261	137,148
Total funds carried forward	13	160,852	5,605	166,457	133,261

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.

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BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	8	1,573	-	1,573	1,081
		<u>1,573</u>	<u>-</u>	<u>1,573</u>	<u>1,081</u>
CURRENT ASSETS					
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>
CREDITORS: Amounts falling due within one year	11	(14,748)	-	(14,748)	(12,348)
		<u>(14,748)</u>	<u>-</u>	<u>(14,748)</u>	<u>(12,348)</u>
Net current assets / (liabilities)		<u>159,279</u>	<u>5,605</u>	<u>164,884</u>	<u>132,180</u>
		<u>159,279</u>	<u>5,605</u>	<u>164,884</u>	<u>132,180</u>
TOTAL NET ASSETS		<u>160,852</u>	<u>5,605</u>	<u>166,457</u>	<u>133,261</u>
		<u>160,852</u>	<u>5,605</u>	<u>166,457</u>	<u>133,261</u>
FUND BALANCES					
Unrestricted Funds	13				
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.

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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
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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)

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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
	£	£
a Costs incurred directly on specific activities		
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 Costs incurred on support & administration		
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>
Total expenditure	<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

	Fixtures, fittings and equipment £	Total 2020 £
Cost		
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
	£	£
Falling due within one year:		
Grants receivable	11,519	24,456
Prepayments and accrued income	5,995	8,295
Total debtors	<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
	<u>129,015</u>	<u>163,846</u>	<u>(133,277)</u>	<u>-</u>	<u>-</u>	<u>159,584</u>
Total Unrestricted Funds	<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>
Aggregate of funds	<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:

	<u>Unrestricted Funds</u>		Restricted funds	2020
	General funds	Designated funds	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:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
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)

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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.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020				2019			
		Unrestricted funds		Restricted	Total	Unrestricted funds		Restricted	Total
		General	Designated	2020	2020	General	Designated	2019	2019
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	162,115	-	66,550	228,665	157,035	5,355	55,810	218,200
Charitable activities	4	1,157	-	-	1,157	1,391	-	-	1,391
Investments	5	574	-	-	574	806	-	-	806
Total income and endowments		163,846	-	66,550	230,396	159,232	5,355	55,810	220,397
EXPENDITURE ON:									
Charitable activities:	6	133,277	87	63,836	197,200	167,365	4,000	52,919	224,284
Total Expenditure		133,277	87	63,836	197,200	167,365	4,000	52,919	224,284
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		30,569	(87)	2,714	33,196	(8,133)	1,355	2,891	(3,887)
Transfers between funds	13	-	-	-	-	-	-	-	-
Net movement in funds		30,569	(87)	2,714	33,196	(8,133)	1,355	2,891	(3,887)
Reconciliation of funds:									
Total funds brought forward		129,015	1,355	2,891	133,261	137,148	-	-	137,148
Total funds carried forward	13	159,584	1,268	5,605	166,457	129,015	1,355	2,891	133,261