

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## Report and Accounts

year ended 31 December 2021



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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
<b>Company Secretary</b>	Madel Wentzel	Appointment confirmed at Extraordinary General Meeting 14th January 2021
	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

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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 crystalised 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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Course	Details	Attendees
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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TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

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 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
		<u>179,940</u>	<u>14,852</u>	<u>194,792</u>	<u>179,632</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	(14,243)	-	(14,243)	(14,748)
		<u>165,697</u>	<u>14,852</u>	<u>180,549</u>	<u>164,884</u>
<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>		<u>169,397</u>	<u>14,852</u>	<u>184,249</u>	<u>166,457</u>
<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>	13				
Unrestricted Funds					
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		<u>-</u>	<u>14,852</u>	<u>14,852</u>	<u>5,605</u>
		<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

- (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 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.
- Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
  - Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
  - 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
	<u>217,257</u>	<u>228,665</u>

**4 Income from charitable activities**

	2021	2020
	£	£
Training and administration income	1,454	1,157
	<u>1,454</u>	<u>1,157</u>

**5 Investment income**

	2021	2020
	£	£
Bank interest	413	574
	<u>413</u>	<u>574</u>

**6 Charitable expenditure**

	2021	2020
	£	£
<b>a 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 Costs incurred on support & administration**

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.

**c Grants payable**

	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

	Fixtures, fittings and equipment £	Total 2021 £
Cost		
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 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
	<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>			
	General funds £	Designated funds £	Restricted funds £	2021 £
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**

		<u>Unrestricted funds</u>					<u>Unrestricted funds</u>			
		General	Designated	Restricted	Total		General	Designated	Restricted	Total
		2021	2021	2021	2021		2020	2020	2020	2020
Note		£	£	£	£		£	£	£	£
<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>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>