

**EUROPEAN CHRISTIAN MISSION
(INTERNATIONAL)**

Report and Accounts

year ended 31 December 2024



EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Anne Hudson	President and Chair of the Board
	Darrell Jackson	Vice President
	David Allen	(resigned April 2025)
	Claudia Nijhof	
	Alan Taylor	
	Ann Goodall	
	Steve Steiner	
	Pavel Pavlov	Honorary Treasurer
	Madel Wentzel	(resigned January 2025)
	Andrew McCormick	
Company Secretary	Philip Jolley	
Key Staff	Simon Marshall - International Director	
	Peter Irvine - Chief Finance Officer	
Governing Document	Memorandum and Articles of Association dated 26th April 2006	
Company Registration Number	03341959	
Charity Registration Number	1064037	
Registered Office	City Works	
	Alfred Street	
	Gloucester	
	GL1 4DF	
Independent Examiner	Archie McDowall BA CA	
	Stewardship	
	1 Lamb's Passage	
	London	
	EC1Y 8AB	
Bankers	Barclays Bank PLC	
	6th Floor, 4 Piccadilly Place	
	Whitworth Street	
	Manchester M1 3BN	
	Nationwide	
	Nationwide House	
	Pipers Way	
	Swindon SN38 1NW	
	Redwood Bank	
	The Nexus Bldg Broadway	
	Letchworth Garden City	
	SG6 3TA	
	Kingdom Bank Ltd	
	Media House	
	Padge Road	
	Nottingham NG9 2RS	
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EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Introduction

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

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

2. Structure, Governance and Management

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

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

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

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

a. Membership

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

b. National ECMI Bodies

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

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c. Partnerships

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

d. Trustees' Meetings

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

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

3. Objectives and Activities

The charity's object is the advancement of the Christian faith in Europe and elsewhere by means of:

- the evangelism of the peoples of Europe, irrespective of background, creed, nationality and current place of residence;
- the encouragement and strengthening of evangelical churches throughout Europe;
- the establishment of evangelical churches; and
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

a. Public benefit

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

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

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b. Strategic Moves

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

c. Supporting Ukraine

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

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

d. Field Ministries

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

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

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

The FMET had 5 goals for 2024:

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

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

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

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

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

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

- **To increase the capacity of FMET**

One additional member joined the FMET in 2024.

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

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

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

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

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e. Training

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

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

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

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

In addition many ECMers are studying for various academic qualifications.

f. Policy and Procedures

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

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

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

g. Biennial Conference

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

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h. Member Care

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

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

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

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

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

i. Communications

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

j. IT

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

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

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k. Membership Numbers

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

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

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4. Financial Situation

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

5. Reserves policy

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

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6. Responsibilities of trustees

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works
Alfred Street
Gloucester
GL1 4DF

Signed by order of the Trustees


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

Anne Hudson
President of the Board

Approved by the Trustees on 8 July 2025

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

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall

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

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

Date: Jul 29, 2025

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

All income and expenditure derive from continuing operations.

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

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

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

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

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

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

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

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

AK Hudson

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

Anne Hudson - President

Date: 8 July 2025

Company number: 03341959

Charity number: 1064037

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

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
FOR THE YEAR ENDED 31 DECEMBER 2024
CASH FLOW STATEMENT

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

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

NOTES TO THE CASH FLOW STATEMENT

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

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

Note b: Analysis of cash and cash equivalents

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

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

1 Statutory Information

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

2 Accounting Policies

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

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

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

a) Going concern

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

b) Income

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

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

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

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

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

c) Expenditure

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

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

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

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

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

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) 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

	2024	2023
	£	£
Restricted donations for staff support	19,687	20,080
Restricted donations	65,053	211,153
Donations for other purposes	6,990	25,253
Grants from partner organisations	199,551	178,726
Gift aid recoverable	2,534	3,677
	<u>293,815</u>	<u>438,888</u>

4 Income from charitable activities

	2024	2023
	£	£
Biennial conference	-	155,737
Training and administration income	-	2,609
	<u>-</u>	<u>158,346</u>

5 Investment income

	2024	2023
	£	£
Bank interest	6,702	7,039
	<u>6,702</u>	<u>7,039</u>

6 Charitable expenditure

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

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

c Grants payable

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

The comparatives for the previous year are as follows:

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

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

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

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

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

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

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

8 Tangible fixed assets

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

9 Debtors

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

10 Cash at Bank and in Hand

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

11 Creditors: liabilities falling due within one year

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

12 Pension commitments

Summary of pension contributions payable for year:

The charity's pension contributions were as follows:

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

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

13 Funds

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

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

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

Analysis of net assets by fund

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

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

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

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

Analysis of net assets by fund

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

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

14 Transactions with related parties

During the year the charity:

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

15 Members

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

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

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