

INTERNATIONAL CHRISTIAN MISSION

England & Wales · Charity number 1080149

Details

Other names ICM

Status Registered

Legal form Other

Registered 2000-03-31

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

Contact

Address ICM Ashford Pentecostal Church
65 High Street
Ashford
Kent
TN24 8SG

Phone 01233340194

Email info@icmashford.org.uk

Website www.icmashford.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH AND IN PARTICULAR, BUT WITHOUT DEROGATION FROM THE GENERALITY:-(I) THE PLANTING OF A NETWORK OF CHRISTIAN CHURCH CONGREGATIONS BEGINNING IN WYE NEAR ASHFORD, KENT AND SPREADING NATIONALLY AND INTERNATIONALLY THEREAFTER;(II) THE PROCLAMATION OF THE GOSPEL OF JESUS CHRIST AND THE PREACHING AND TEACHING OF THE WAY OF THE WORD OF GOD IN THE UNITED KINGDOM AND OTHER SUCH PLACES AS SHALL BE DECIDED UPON BY THE TRUSTEES CONSISTENTLY WITH THE STATEMENT OF FAITH SET FORTH IN THE SCHEDULE HERETO;(III) THE RELIEF OF NEED, SUFFERING AND DISTRESS BY THE PROVISION OF HOSPITALITY AND VISITS TO THE LONELY, THE REJECTED AND THE OUTCAST.

Activities: Preaching the gospel of Jesus Christ.Maintaining and developing a growing church in Ashford, Kent and planting a network of Christian churches spreading nationally and internationally.The relief of need, suffering and distress.

Classification

- **How:** Provides Other Finance, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Congo (Democratic Republic)
- Rwanda
- Zambia
- Kent

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £60,598 | £56,995 | - | - |
| 2023-12-31 | £60,246 | £50,053 | - | - |
| 2022-12-31 | £49,283 | £45,294 | - | - |
| 2021-12-31 | £47,870 | £45,033 | - | - |
| 2020-12-31 | £47,078 | £40,721 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|------|------------|
| DAVID WAKEFIELD | | 2016-12-03 |
| DR ENOCH BYIRINGIRO RUBADUKA | | 2000-03-20 |
| EVANGILE RUBADUKA | | 2015-09-26 |
| Howard Simon Critchley | | 2018-07-21 |
| Marinus Fonge | | 2021-12-04 |

INTERNATIONAL CHRISTIAN MISSION

England & Wales - Charity number 1080149

Accounts

INTERNATIONAL CHRISTIAN MISSION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

INTERNATIONAL CHRISTIAN MISSION

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INTERNATIONAL CHRISTIAN MISSION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

| | |
|----------------------------------|---|
| Trustees | Rev Dr E Rubaduka Mr H S Critchley, Chair (to March 2025) Mr E Rubaduka Mr D Wakefield Mr E Allen (resigned 7 December 2024) Dr M Fonge, Chair (from March 2025) |
| Charity registered number | 1080149 |
| Principal office | 1st and 2nd Floor 65 High Street Ashford Kent TN24 8SG |
| Accountants | Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH |
| Founders | Rev Dr E Rubaduka Mrs J Rubaduka |

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity, International Christian Mission (ICM), for the year from 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are the advancement of the Christian faith and in particular, but without derogation from the generality:

- i) the planting of a network of Christian church congregations beginning in Wye near Ashford, Kent, and spreading nationally and internationally thereafter;
- ii) the proclamation of the gospel of Jesus Christ and the preaching and teaching of the way of the Word of God in the United Kingdom and other such places as shall be decided upon by the trustees consistently with the statement of faith set forth in the declaration of trust;
- iii) the relief of need, suffering and distress by the provision of hospitality and visits to the lonely, the rejected and the outcast.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

b. Strategies for achieving objectives

The UK Church (Ashford Pentecostal Church)

The UK church promotes the growth of both new and mature Christians through Bible Studies, prayer and home fellowships. Baptism classes are held for those wishing to be baptised. Ashford Pentecostal Church is able to hold wedding blessings and couples intending to marry are encouraged to receive pre and post marriage counselling. The church also supports local outreaches initiated by the Ashford Churches Together association and serves as a Distribution Centre for the Family Foodbank.

Overseas Missions

i) Zambia - The second branch of ICM ministry began in 2013 with the planting of Lusaka Pentecostal Church, which, later on, became Zambia Pentecostal Church. In the absence of an ordained minister, Pastor Enoch was compelled by the Zambian Home Office to name himself as Lead Pastor. In 2018 the church ceased functioning due to there being no suitable local pastor. However, through that door, Pastor Jeannine Rubaduka seized the opportunity to pioneer a prison outreach, first in Lusaka and, later on, in other parts of the country. In recent years, thousands of inmates in prisons across Zambia have been fed and many received gifts of Bibles, clothes and other items. The Word of God has also been preached with many receiving Christ for the first time and others reinstating Him as their Saviour and Lord.

ii) Rwanda (Rwerere Health Centre and Church) - In 2008, the Rwandan government gave responsibility for this Health Centre to the Pentecostal Church in Rwerere. This church had been planted in 1982 by the current ICM Pastor, when he was serving the Rwandan Government in Agricultural Research before coming to the UK in 1988 for his PhD at Wye College, University of London. The ICM ministry was instrumental in resuscitating the Health Centre after the Civil War in the 1990s. The facility was revamped with the help of local authorities in partnership with ADEPR (the umbrella denomination of Pentecostal churches in Rwanda). This partnership was initiated by ICM Pastor in his many trips to Rwanda between 2008 and 2012. During that period, ICM bought a piece of land which has proved invaluable in terms of helping with the expansion of the Centre. With the help of the Government, new units have been built on it and the Centre now boasts many departments and services which were previously unknown in the area. This Health Centre takes care of over 10,000 individuals in the Northern region of Rwanda. Since 2022, ICM has been helping the church with occasional donations to assist them in completing their new church building.

iii) DR Congo, Bukavu (Widows, orphans and families) - ICM supports a small group in this area, in particular paying the school fees of orphans & disadvantaged children in primary and secondary education and occasionally providing money for food.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the Charity

a) The UK church

In 2024, ICM celebrated its Silver Jubilee. The event was marked by a large celebration in Wye Village Hall, at which we also introduced two members of the Nepali community onto our Leadership Team. During the year, three individuals were baptised. Throughout the year, we continued to serve as a Distribution Centre for the Family Food Bank and in December we again provided a few local families and individuals with Christmas hampers filled with goods donated by our church members. In October, the church was obliged to relocate its offices and the move to new premises in Ashford High Street was completed. We thank God for the provision of this bright and airy space, which comprises two complete floors. The first floor provides the admin office and Pastor's office, along with a toilet and the second floor provides a large room, suitable for meetings and small prayer or worship gatherings, with a small kitchenette area and a second toilet adjacent.

b) Overseas Mission

Democratic Republic of Congo

The church continues to support a small group of children in Bukavu with financial donations to cover the cost of school and exam fees. For the 23-24 school year we supported 8 students, one in primary and seven in Secondary education. Pastor Enoch visited the community in September; a donation was sent to pay for a new roof for the building which had been damaged by a terrible fire earlier in the year. We were also delighted to offer money as a wedding gift/dowry to one of the former students on the occasion of his marriage.

Rwanda

There was no visit to Rwanda in 2024. However, there were several pastoral exchanges and prayers over phone with the Senior Pastor of Rwerere, who is officially retired but who still carries the workload of the ministry there due to the lack of another suitable servant of God willing to do the work sacrificially and voluntarily. Lately, the Rwandan Government has become somewhat aggressive towards churches, imposing very high standards and tough measures for religious organisations if they wish to continue operating. The two most urgent tasks, therefore, is to complete a new church building and to have a Pastor trained at university level. In addition to pastoral prayers and words of encouragement, £320 was sent out to the church in Rwerere to help with their church building project. There is still some way to go, however, before the building is complete.

Zambia

Assistant Pastor Jeannine travelled to Zambia in May and October, both funded by her own private means. In May, a cow purchased by Pastor Jeannine fed over 1500 men and almost 1000 also responded to the gospel message. 150 women were also ministered to, receiving clothing, food, soap and female sanitary items. We are still awaiting a final report from the EFZ (Evangelical Fellowship of Zambia) regarding the October visit.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

b. Reserves policy

The charity maintains free reserves to enable the charity to continue in operation for the short term. The aim is to hold reserves equivalent to three months operating costs which is approximately £14,000. Currently, free reserves stand at £10,534. The intention is to continue to build reserves to a suitable level over the coming years.

c. Surplus for the year

The charity achieved a surplus for the year of £3,603 (2023 - £10,193). Of this, a deficit of £1,131 (2023 - surplus of £2,026) relates to general funds and a surplus of £4,734 (2023 - surplus of £8,167) to restricted funds.

Structure, governance and management

a. Constitution

International Christian Mission is a registered charity, number 1080149, and is constituted under a Trust deed dated 20 March 2000 as amended by a Deed of Amendment dated 16 January 2016.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

ICM (International Christian Mission) was conceived as a ministry umbrella under which many churches would be born. The first branch of the ministry, ICM Wye Pentecostal Church, became Ashford Pentecostal Church in 2004 when the church relocated. To date, Ashford Pentecostal Church continues to carry all the weight of ICM. The Senior Pastor submits the vision and direction of the charity to the board of trustees who are then responsible for the overall decision making, staffing and expenditure. Day-to-day decisions are made by the Pastor, supported by the administrator, whilst major decisions are made together with the whole leadership team.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

In the long-term, we are praying and believing for our own premises, which can accommodate our worship services and offices under one roof, as well as allowing us to expand our community outreach. Our Building Fund saw a miracle of a large one-off gift and we pray for many more such miracles in the coming years. Securing a permanent place of worship in a convenient location will facilitate the work of the ministry, increase the bond of fellowship, and maximise the effectiveness of our outreach.

Increasingly, Pastor Evangile, along with the Leadership Team, will be serving this local church while Pastors Enoch and Jeannine will be focusing on international outreaches. For the Democratic Republic of Congo, we are looking to spearhead a socio-economic project to bring relief to the fire-devastated and war-torn town of Bukavu, whilst for Rwanda we intend to keep assisting them in their effort to complete their church building. What the Rwerere church has accomplished so far is very impressive considering the socio-economic level of the local community.

As for the prison outreach in Zambia, this is a field of outstanding breakthrough. It shall go from strength to strength. We believe that, in the near future, some members of our community will start, by their own means, accompanying these founders in their international outreaches

Statement of Trustees' responsibilities

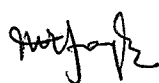
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Dr M Fonge
(Chair of Trustees)
Date: 23 August 2025

INTERNATIONAL CHRISTIAN MISSION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of International Christian Mission ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 3 September 2025

Andrew John Childs, FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

INTERNATIONAL CHRISTIAN MISSION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 3,675 | 55,407 | 59,082 | 59,644 |
| Investments | 4 | 1,516 | - | 1,516 | 602 |
| Total income | | 5,191 | 55,407 | 60,598 | 60,246 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 457 | 56,538 | 56,995 | 50,053 |
| Total expenditure | | 457 | 56,538 | 56,995 | 50,053 |
| Net movement in funds | | 4,734 | (1,131) | 3,603 | 10,193 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 43,922 | 11,665 | 55,587 | 45,394 |
| Net movement in funds | | 4,734 | (1,131) | 3,603 | 10,193 |
| Total funds carried forward | | 48,656 | 10,534 | 59,190 | 55,587 |

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

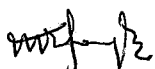
The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

| | Note | | 2024 £ | 2023 £ |
|--|------|---------------|---------------|---------------|
| Current assets | | | | |
| Debtors | 10 | 2,528 | 1,361 | |
| Cash at bank and in hand | | 58,790 | 55,883 | |
| | | <u>61,318</u> | <u>57,244</u> | |
| Creditors: amounts falling due within one year | 11 | (2,128) | (1,657) | |
| Net current assets | | | <u>59,190</u> | <u>55,587</u> |
| Total net assets | | | <u>59,190</u> | <u>55,587</u> |
| Charity funds | | | | |
| Restricted funds | 13 | 48,656 | 43,922 | |
| Unrestricted funds | 13 | 10,534 | 11,665 | |
| Total funds | | | <u>59,190</u> | <u>55,587</u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Dr M Fonge
(Chair of Trustees)
Date: 23 August 2025

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

International Christian Mission is a charity registered in England and Wales under number 1080149. The principal office is 1st and 2nd Floor, 65 High Street, Ashford, Kent, TN24 8SG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Christian Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.5 Gift Aid

In the case of a Gift Aid payment made within the Group, income is accrued when the payment is payable to the Parent Charity under a legal obligation. Measurement is at the fair value receivable, which will normally be the transaction value.

Where the right to receive Gift Aid has been established, the amount receivable is recognised as income in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.10 Pensions

2.11 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|----------------------------|--|--|---------------------------------------|
| Donations | 3,675 | 55,407 | 59,082 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
| Donations | 8,655 | 50,883 | 59,538 |
| Similar incoming resources | - | 106 | 106 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | 8,655 | 50,989 | 59,644 |

4. Investment income

| | Restricted funds 2024 £ | Total funds 2024 £ |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 1,516 | 1,516 |
| | <hr/> <hr/> | <hr/> <hr/> |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Investment income (continued)

| | <i>Restricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 602 | 602 |

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total 2024 £ |
|-----------------------|--|--|-----------------------------|
| Charitable activities | 457 | 56,538 | 56,995 |

| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total 2023 £</i> |
|-----------------------|--|--|-----------------------------|
| Charitable activities | 2,164 | 47,889 | 50,053 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Analysis of expenditure by activities

| | Activities undertaken directly 2024 £ | Support costs 2024 £ | Total funds 2024 £ |
|-----------------------|--|---|---------------------------------------|
| Charitable activities | 29,019 | 27,976 | 56,995 |
| | <u>29,019</u> | <u>27,976</u> | <u>56,995</u> |
| | <i>Activities undertaken directly 2023 £</i> | <i>Support costs 2023 £</i> | <i>Total funds 2023 £</i> |
| Charitable activities | 27,221 | 22,832 | 50,053 |
| | <u>27,221</u> | <u>22,832</u> | <u>50,053</u> |

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,638 (2023 - £1,452), and payroll services of £522 (2023 - £516).

8. Staff costs

| | 2024 £ | 2023 £ |
|--|----------------------|----------------------|
| Wages and salaries | 31,168 | 28,135 |
| Contribution to defined contribution pension schemes | 787 | 678 |
| | <u>31,955</u> | <u>28,813</u> |
| | <u>31,955</u> | <u>28,813</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2024 No. | 2023 No. |
|----------------|---------------------|---------------------|
| Pastoral | 1 | 1 |
| Administration | 1 | 1 |
| | <u>2</u> | <u>2</u> |
| | <u>2</u> | <u>2</u> |

No employee received remuneration amounting to more than £60,000 in either year.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

| | | 2024 £ | 2023 £ |
|---------------|----------------------------|-----------|-----------|
| Dr E Rubaduka | Remuneration | 21,976 | 19,800 |
| | Pension contributions paid | 787 | 678 |

During the year ended 31 December 2024, expenses totalling £Nil were reimbursed or paid directly to no Trustees (2023 - £Nil) in respect of their duties as trustees of the charity. The expenses relate to reimbursed out of pocket expenses, which can include travel, conferences and other expenses.

10. Debtors

| | 2024 £ | 2023 £ |
|----------------------------|-----------|-----------|
| Due within one year | | |
| Other debtors | 2,528 | 1,361 |
| | 2,528 | 1,361 |

11. Creditors: Amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 276 | 103 |
| Other creditors | 118 | 102 |
| Accruals and deferred income | 1,734 | 1,452 |
| | 2,128 | 1,657 |

12. Financial instruments

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | 58,790 | 55,883 |
| | 58,790 | 55,883 |

Financial assets measured at fair value through income and expenditure comprise of bank and cash balances.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2024 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2024 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 582 | - | (1,201) | 1,080 | 461 |
| General funds | | | | | |
| General Funds | 11,083 | 55,407 | (55,337) | (1,080) | 10,073 |
| Total Unrestricted funds | 11,665 | 55,407 | (56,538) | - | 10,534 |
| Restricted funds | | | | | |
| Building Fund | 43,872 | 4,689 | - | - | 48,561 |
| Mission Fund | - | 63 | (63) | - | - |
| Rwerere Fund | - | 414 | (320) | - | 94 |
| Boxes of Hope | 50 | 25 | (74) | - | 1 |
| | 43,922 | 5,191 | (457) | - | 48,656 |
| Total of funds | 55,587 | 60,598 | (56,995) | - | 59,190 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2023 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2023 £</i> |
|---------------------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 576 | - | (1,074) | 1,080 | 582 |
| General funds | | | | | |
| General Funds | 9,063 | 50,989 | (47,889) | (1,080) | 11,083 |
| Total Unrestricted funds | 9,639 | 50,989 | (48,963) | - | 11,665 |
| Restricted funds | | | | | |
| Building Fund | 34,889 | 8,983 | - | - | 43,872 |
| Disaster Fund | - | 239 | (239) | - | - |
| Boxes of Hope | 866 | 35 | (851) | - | 50 |
| | 35,755 | 9,257 | (1,090) | - | 43,922 |
| Total of funds | 45,394 | 60,246 | (50,053) | - | 55,587 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2024 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2024 £ |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | 582 | - | (1,201) | 1,080 | 461 |
| General funds | 11,083 | 55,407 | (55,337) | (1,080) | 10,073 |
| Restricted funds | 43,922 | 5,191 | (457) | - | 48,656 |
| | <u>55,587</u> | <u>60,598</u> | <u>(56,995)</u> | <u>-</u> | <u>59,190</u> |

Summary of funds - prior year

| | <i>Balance at 1 January 2023 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2023 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | 576 | - | (1,074) | 1,080 | 582 |
| General funds | 9,063 | 50,989 | (47,889) | (1,080) | 11,083 |
| Restricted funds | 35,755 | 9,257 | (1,090) | - | 43,922 |
| | <u>45,394</u> | <u>60,246</u> | <u>(50,053)</u> | <u>-</u> | <u>55,587</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 48,656 | 12,662 | 61,318 |
| Creditors due within one year | - | (2,128) | (2,128) |
| Total | <u>48,656</u> | <u>10,534</u> | <u>59,190</u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

| | <i>Restricted funds</i> | <i>Unrestricted funds</i> | <i>Total funds</i> |
|-------------------------------|-----------------------------|-------------------------------|------------------------|
| | <i>2023</i> | <i>2023</i> | <i>2023</i> |
| | £ | £ | £ |
| Current assets | 43,922 | 13,322 | 57,244 |
| Creditors due within one year | - | (1,657) | (1,657) |
| Total | 43,922 | 11,665 | 55,587 |

16. Purpose of funds

Designated funds

The Mission fund represents amounts set aside by the trustees to be used in support of the overseas Mission, including supporting widows and orphans in the Congo. The transfer from the General fund to the Designated Mission fund represents the amount set aside monthly by the church to cover the children's school fees.

Restricted funds

The Building fund represents amounts received towards the cost of purchasing a permanent building.

The Mission fund represent amounts received to be used in support of the overseas Mission, including supporting widows and orphans in the Congo.

The Rwerere Fund was initially set up to provide help for the Health Centre in Rwerere but is currently being used to support the Rwerere church in their building project

The Boxes of Hope fund was to provide parcels to children and families without the bare necessities. These parcels contained food supplies for the whole family, essential household items, activities and wellbeing resources, information on other support and messages of hope. ICM is one of 244 churches in the UK partnered with TLG to deliver these parcels.

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £787 (2023 - £678). Contributions totalling £118 (2023 - £102) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

Other than the transactions disclosed in note 9, there were no transactions with related parties in the year (2023 - none)

INTERNATIONAL CHRISTIAN MISSION

England & Wales - Charity number 1080149

Accounts

INTERNATIONAL CHRISTIAN MISSION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

INTERNATIONAL CHRISTIAN MISSION

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INTERNATIONAL CHRISTIAN MISSION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees
Rev Dr E Rubaduka
Mr H S Critchley, Chair
Mr E Rubaduka
Mr D Wakefield
Mr E Allen
Dr M Fonge

**Charity registered
number** 1080149

Principal office
1st Floor Offices
162 Godinton Road
Ashford
Kent
TN23 1LN

Accountants
Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

Founders
Rev Dr E Rubaduka
Mrs J Rubaduka

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

b. Strategies for achieving objectives

The UK Church (Ashford Pentecostal Church)

The UK church promotes the growth of both new and mature Christians through Bible Studies, prayer and home groups. Baptism classes are held for those wishing to be baptised. Ashford Pentecostal Church is able to hold wedding blessings and couples intending to marry are encouraged to receive pre and post marriage counselling. The church also supports local outreaches initiated by the Ashford Churches Together association.

Overseas Missions

i) Zambia - The second branch of ICM ministry began in 2013 with the planting of Lusaka Pentecostal Church, which later on became Zambia Pentecostal Church. In the absence of an ordained minister, Pastor Enoch was compelled by the Zambian Home Office to name himself as Lead Pastor. In 2018 the church ceased functioning due to there being no suitable local pastor. However, the registration of ICM Zambia Pentecostal Church remains open as it enables the successful prison outreach ministry, headed up by Assistant Pastor Jeannine Rubaduka to continue. In recent years, thousands of inmates in prisons across Zambia have been fed and many received gifts of Bibles, clothes and other items. The Word of God has also been preached with many receiving Christ for the first time and others reinstating Him as their Saviour and Lord.

ii) Rwanda - Rwerere Health Centre. In 2008, the Rwandan government gave responsibility for this Health Centre to the Pentecostal Church in Rwerere. This church had been planted in 1982 by the current ICM Pastor, when he was serving the Rwandan Government in Agricultural Research before coming to the UK in 1988 for his PhD at Wye College, University of London.

The ICM ministry was instrumental in resuscitating the Health Centre after the Civil War in the 1990s. The facility was revamped with the help of local authorities in partnership with ADEPR (the umbrella denomination of Pentecostal churches in Rwanda). This partnership was initiated by ICM Pastor in his many trips to Rwanda between 2008 and 2012. During that period, ICM bought a piece of land which has proved invaluable in terms of helping with the expansion of the Centre. With the help of the Government, new units have been built on it and the Centre now boasts many departments and services which were previously unknown in the area. This Health Centre takes care of over 10,000 individuals in the Northern region of Rwanda.

iii) DR Congo, Bukavu (Widows, orphans and families) - ICM supports a small group in this area, in particular paying the school fees of orphans & disadvantaged children in primary and secondary education and occasionally providing money for food.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Main achievements of the Charity

a) The UK church

2023 saw a continued increase in church attendance. A total of 11 individuals were baptised; particularly encouraging was the number of teenagers and young people amongst this group. Lent was marked by 40 days of prayer, where we met in different homes across the fellowship. Over the summer months we embarked on prayer walking in Stanhope, followed by two open Air Sunday service outside the Parish Hall where we usually meet. This sparked interest amongst a number of the children who often play in that area. Our online Bible Studies on the book of Revelation continued, with participation of friends from overseas.

The church continued to support the community by supplying Foodbank boxes throughout the year. In addition, we ran our Boxes of Hope Winter Project between January and March. In December, we also delivered Christmas hampers to some of our clients and a small group sang carols at the William Harvey hospital, which was very well received by staff, patients and visitors alike.

b) Overseas Mission

Democratic Republic of Congo

The church continued to support a small group of children in Bukavu with financial donations to cover the cost of school and exam fees. For the 22-23 school year we supported ten students, one in primary and nine in Secondary education. Pastor Enoch visited the community on his trip to Africa in October 23.

Rwanda

During his trip to Africa in the autumn, Pastor Enoch visited the Health Centre and Church in Rwerere. He was delighted to report on the new Health Centre built on the plot of land purchased by ICM and the progress being made on the new church building there.

Zambia

In December, Assistant Pastor Jeannine travelled to Zambia by her own private means in order to bless prisoners there with a Christmas meal and to preach to them the Word of God. Hundreds of inmates were attended to and many responded to the invitation to receive Jesus.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity maintains free reserves to enable the charity to continue in operation for the short term. These reserves were diminished in the pandemic but are now recovering. The aim is to hold reserves equivalent to three months operating costs which is approximately £10,000. Currently, free reserves stand at £11,083.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

c. Surplus for the year

The charity achieved a surplus for the year of £10,193 (2022 - £3,989). Of this, £2,026 (2022 - £1,678) relates to general funds and £8,167 (2022 - £2,312) to restricted funds.

Structure, governance and management

a. Constitution

International Christian Mission is a registered charity, number 1080149, and is constituted under a Trust deed dated 20 March 2000 as amended by a Deed of Amendment dated 16 January 2016.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

ICM (International Christian Mission) was conceived as a ministry umbrella under which many churches would be born. The first branch of the ministry, ICM Wye Pentecostal Church, became Ashford Pentecostal Church in 2004 when the church relocated. To date, Ashford Pentecostal Church continues to carry all the weight of ICM. The Senior Pastor submits the vision and direction of the charity to the board of trustees who are then responsible for the overall decision making, staffing and expenditure. Day-to-day decisions are made by the Pastor, supported by the administrator, whilst major decisions are made together with the whole leadership team.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Looking ahead, we are obliged to find new offices as the lease in Godinton Road is due to expire in October 24. In our search in March 24, we were drawn to an office in the town centre with a relatively affordable price. Unfortunately, we were unable to commit to it as we still had seven months left to run on our current lease. We will resume our search over the summer in the hope that our forthcoming move will be smooth.

In the long-term, we are praying and believing for our own premises, which can accommodate our worship services and offices under one roof, as well as allowing us to expand our community outreach. Our Building Fund saw a miracle of a large one-off gift and we pray for many more such miracles in the coming years. Securing a permanent place of worship in a convenient location will facilitate the work of the ministry, increase the bond of fellowship, and maximise the effectiveness of our outreach.

In 2024, we are also planning to consolidate the leadership of Ashford Pentecostal Church by an official recognition of two members of the Nepali group, one as a Leader/Elder and another one as Deacon. These two are actively working to strengthen this community which is a significant part of our church. Increasingly, Pastor Evangile, along with the Leadership Team, will be serving this local church while Pastors Enoch and Jeannine will be focusing on international outreaches.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

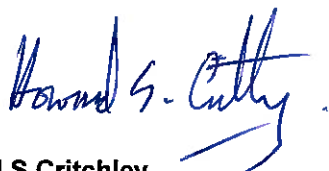
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 3 August 2024 and signed on their behalf by:



Mr H S Critchley
(Chair of Trustees)

INTERNATIONAL CHRISTIAN MISSION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of International Christian Mission ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

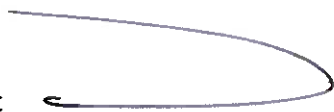
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 20 September 2024

Andrew John Childs, FCA

Magee Gammon Corporate Limited, Henwood House, Henwood, Ashford, Kent, TN24 8DH

INTERNATIONAL CHRISTIAN MISSION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Note | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 8,655 | 50,989 | 59,644 | 49,149 |
| Investments | 4 | 602 | - | 602 | 134 |
| Total income | | 9,257 | 50,989 | 60,246 | 49,283 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 1,090 | 48,963 | 50,053 | 45,294 |
| Total expenditure | | 1,090 | 48,963 | 50,053 | 45,294 |
| Net movement in funds | | 8,167 | 2,026 | 10,193 | 3,989 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 35,755 | 9,639 | 45,394 | 41,405 |
| Net movement in funds | | 8,167 | 2,026 | 10,193 | 3,989 |
| Total funds carried forward | | 43,922 | 11,665 | 55,587 | 45,394 |

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

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

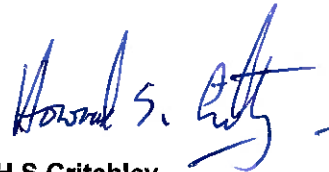
BALANCE SHEET
AS AT 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|--|------|----------------------|----------------------|
| Current assets | | | |
| Debtors | 10 | 1,361 | 1,589 |
| Cash at bank and in hand | | 55,883 | 45,399 |
| | | <u>57,244</u> | <u>46,988</u> |
| Creditors: amounts falling due within one year | 11 | (1,657) | (1,594) |
| Net current assets | | <u>55,587</u> | <u>45,394</u> |
| Total net assets | | <u><u>55,587</u></u> | <u><u>45,394</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | 43,922 | 35,755 |
| Unrestricted funds | 13 | 11,665 | 9,639 |
| Total funds | | <u><u>55,587</u></u> | <u><u>45,394</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 03 August 2024 and signed on their behalf by:



Rev Dr E Rubaduka
(Chair of Trustees)



Mr H S Critchley
(Trustee)

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

International Christian Mission is a charity registered in England and Wales under number 1080149. The principle office is 1st Floor Offices, 162 Godinton Road, Ashford, Kent, TN23 1LN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Christian Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as investment income in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.10 Pensions

2.11 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ |
|----------------------------|--|--|---------------------------------------|
| Donations | 8,655 | 50,883 | 59,538 |
| Similar incoming resources | - | 106 | 106 |
| | <u>8,655</u> | <u>50,989</u> | <u>59,644</u> |
| | <u><u>8,655</u></u> | <u><u>50,989</u></u> | <u><u>59,644</u></u> |
| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
| Donations | 4,255 | 44,694 | 48,949 |
| Grants | 200 | - | 200 |
| | <u>4,455</u> | <u>44,694</u> | <u>49,149</u> |
| | <u><u>4,455</u></u> | <u><u>44,694</u></u> | <u><u>49,149</u></u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Investment income

| | Restricted funds 2023 £ | Total funds 2023 £ |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 602 | 602 |
| | <u>602</u> | <u>602</u> |

| | <i>Restricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 134 | 134 |
| | <u>134</u> | <u>134</u> |

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total 2023 £ |
|-----------------------|--|--|-----------------------------|
| Charitable activities | 1,090 | 48,963 | 50,053 |
| | <u>1,090</u> | <u>48,963</u> | <u>50,053</u> |

| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total 2022 £</i> |
|-----------------------|--|--|-----------------------------|
| Charitable activities | 2,379 | 42,915 | 45,294 |
| | <u>2,379</u> | <u>42,915</u> | <u>45,294</u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Analysis of expenditure by activities

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ | | | | | | | | |
|---|--|---|---------------------------------------|--|--|---|---------------------------------------|-----------------------|---------------|---------------|---------------|
| Charitable activities | 27,221 | 22,832 | 50,053 | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 15%;"><i>Activities undertaken directly 2022 £</i></th> <th style="text-align: center; width: 15%;"><i>Support costs 2022 £</i></th> <th style="text-align: center; width: 10%;"><i>Total funds 2022 £</i></th> </tr> </thead> <tbody> <tr> <td>Charitable activities</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><i>25,370</i></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><i>19,924</i></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><i>45,294</i></td> </tr> </tbody> </table> | | | | | <i>Activities undertaken directly 2022 £</i> | <i>Support costs 2022 £</i> | <i>Total funds 2022 £</i> | Charitable activities | <i>25,370</i> | <i>19,924</i> | <i>45,294</i> |
| | <i>Activities undertaken directly 2022 £</i> | <i>Support costs 2022 £</i> | <i>Total funds 2022 £</i> | | | | | | | | |
| Charitable activities | <i>25,370</i> | <i>19,924</i> | <i>45,294</i> | | | | | | | | |

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,452 (2022 - £1,460), and payroll services of £516 (2022 - £558).

8. Staff costs

| | 2023 £ | 2022 £ |
|--|-------------------|-------------------|
| Wages and salaries | 28,135 | 24,929 |
| Contribution to defined contribution pension schemes | 678 | 589 |
| | 28,813 | 25,518 |

The average number of persons employed by the Charity during the year was as follows:

| | 2023 No. | 2022 No. |
|----------------|---------------------|---------------------|
| Pastoral | 1 | 1 |
| Administration | 1 | 1 |
| | 2 | 2 |

No employee received remuneration amounting to more than £60,000 in either year.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

| | | 2023 | 2022 |
|---------------|----------------------------|--------|--------|
| | | £ | £ |
| Dr E Rubaduka | Remuneration | 19,800 | 17,784 |
| | Pension contributions paid | 678 | 589 |

During the year ended 31 December 2023, expenses totalling £Nil were reimbursed or paid directly to no Trustees (2022 - £53 to 1 Trustee) in respect of their duties as trustees of the charity. The expenses relate to reimbursed out of pocket expenses, which can include travel, conferences and other expenses.

10. Debtors

| | 2023 | 2022 |
|----------------------------|-------|-------|
| | £ | £ |
| Due within one year | | |
| Other debtors | 1,361 | 1,589 |
| | 1,361 | 1,589 |

11. Creditors: Amounts falling due within one year

| | 2023 | 2022 |
|------------------------------------|-------|-------|
| | £ | £ |
| Other taxation and social security | 103 | 95 |
| Other creditors | 102 | 89 |
| Accruals and deferred income | 1,452 | 1,410 |
| | 1,657 | 1,594 |

12. Financial instruments

| | 2023 | 2022 |
|--|--------|--------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | 55,883 | 45,399 |
| | 55,883 | 45,399 |

Financial assets measured at fair value through income and expenditure comprise of bank and cash balances.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2023 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 576 | - | (1,074) | 1,080 | 582 |
| General funds | | | | | |
| General Funds | 9,063 | 50,989 | (47,889) | (1,080) | 11,083 |
| Total Unrestricted funds | 9,639 | 50,989 | (48,963) | - | 11,665 |
| Restricted funds | | | | | |
| Building Fund | 34,889 | 8,983 | - | - | 43,872 |
| Disaster Fund | - | 239 | (239) | - | - |
| Boxes of Hope | 866 | 35 | (851) | - | 50 |
| | 35,755 | 9,257 | (1,090) | - | 43,922 |
| Total of funds | 45,394 | 60,246 | (50,053) | - | 55,587 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2022 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2022 £</i> |
|---------------------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 584 | - | (694) | 686 | 576 |
| General funds | | | | | |
| General Funds | 7,379 | 44,694 | (41,830) | (1,180) | 9,063 |
| Total Unrestricted funds | 7,963 | 44,694 | (42,524) | (494) | 9,639 |
| Restricted funds | | | | | |
| Building Fund | 32,082 | 2,807 | - | - | 34,889 |
| Mission Fund | - | 116 | (390) | 274 | - |
| Disaster Fund | - | 535 | (535) | - | - |
| Rwerere Fund | - | 759 | (828) | 69 | - |
| Boxes of Hope | 1,360 | 372 | (1,017) | 151 | 866 |
| | 33,442 | 4,589 | (2,770) | 494 | 35,755 |
| Total of funds | 41,405 | 49,283 | (45,294) | - | 45,394 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2023 £ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Designated funds | 576 | - | (1,074) | 1,080 | 582 |
| General funds | 9,063 | 50,989 | (47,889) | (1,080) | 11,083 |
| Restricted funds | 35,755 | 9,257 | (1,090) | - | 43,922 |
| | <u>45,394</u> | <u>60,246</u> | <u>(50,053)</u> | <u>-</u> | <u>55,587</u> |

Summary of funds - prior year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2022 £ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Designated funds | 584 | - | (694) | 686 | 576 |
| General funds | 7,379 | 44,694 | (41,830) | (1,180) | 9,063 |
| Restricted funds | 33,442 | 4,589 | (2,770) | 494 | 35,755 |
| | <u>41,405</u> | <u>49,283</u> | <u>(45,294)</u> | <u>-</u> | <u>45,394</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets | 43,922 | 13,322 | 57,244 |
| Creditors due within one year | - | (1,657) | (1,657) |
| Total | <u>43,922</u> | <u>11,665</u> | <u>55,587</u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2022 £</i> | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 35,755 | 11,233 | 46,988 |
| Creditors due within one year | - | (1,594) | (1,594) |
| Total | 35,755 | 9,639 | 45,394 |

16. Purpose of funds

Designated funds

The Mission fund represents amounts set aside by the trustees to be used in support of the overseas Mission, including supporting widows and orphans in the Congo. The transfer from the General fund to the Designated Mission fund represents the amount set aside monthly by the church to cover the children's school fees.

Restricted funds

The Building fund represents amounts received towards the cost of purchasing a permanent building.

The Mission fund represent amounts received to be used in support of the overseas Mission, including supporting widows and orphans in the Congo.

The Rwerere Fund was to provide support to Rwerere in Rwanda.

The Boxes of Hope fund was to provide parcels to children and families without the bare necessities. These parcels contained food supplies for the whole family, essential household items, activities and wellbeing resources, information on other support and messages of hope. ICM is one of 244 churches in the UK partnered with TLG to deliver these parcels.

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £678 (2022 - £589). Contributions totalling £102 (2022 - £88) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

Other than the transactions disclosed in note 9, there were no transactions with related parties in the year (2022 - none)

INTERNATIONAL CHRISTIAN MISSION

England & Wales - Charity number 1080149

Accounts

INTERNATIONAL CHRISTIAN MISSION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

INTERNATIONAL CHRISTIAN MISSION

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| Balance sheet | 9 |
| Notes to the financial statements | 10 - 20 |

INTERNATIONAL CHRISTIAN MISSION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees Rev Dr E Rubaduka
 Mr H S Critchley, Chair
 Mr E Rubaduka
 Mr D Wakefield
 Mr E Allen
 Dr M Fonge

**Charity registered
number** 1080149

Principal office 1st Floor Offices
 162 Godinton Road
 Ashford
 Kent
 TN23 1LN

Accountants Magee Gammon
 Chartered Accountants
 Henwood House
 Henwood
 Ashford
 Kent
 TN24 8DH

Founders Rev Dr E Rubaduka
 Mrs J Rubaduka

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity, International Christian Mission (ICM), for the year from 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are the advancement of the Christian faith and in particular, but without derogation from the generality:

- i) the planting of a network of Christian church congregations beginning in Wye near Ashford, Kent, and spreading nationally and internationally thereafter;
- ii) the proclamation of the gospel of Jesus Christ and the preaching and teaching of the way of the Word of God in the United Kingdom and other such places as shall be decided upon by the trustees consistently with the statement of faith set forth in the declaration of trust;
- iii) the relief of need, suffering and distress by the provision of hospitality and visits to the lonely, the rejected and the outcast.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

b. Strategies for achieving objectives

The UK Church (Ashford Pentecostal Church)

The UK church promotes the growth of both new and mature Christians through Bible Studies, prayer and home groups. Baptism classes are held for those wishing to be baptised. Ashford Pentecostal Church is able to hold wedding blessings and couples intending to marry are encouraged to receive pre and post marriage counselling. The church also supports local outreaches initiated by the Ashford Churches Together association.

Overseas Missions

i) Zambia - The second branch of ICM ministry began in 2013 with the planting of Lusaka Pentecostal Church, which later on became Zambia Pentecostal Church. In the absence of an ordained minister, Pastor Enoch was compelled by the Zambian Home Office to name himself as Lead Pastor. In 2018 the church ceased functioning due to there being no suitable local pastor. However, the registration of ICM Zambia Pentecostal Church remains open as it enables the successful prison outreach ministry, headed up by Assistant Pastor Jeannine Rubaduka to continue. Over 15,000 inmates in 10 different prisons of various parts of Zambia have been fed. Many of them received Christ for the first time and others reinstated Him as their Saviour and Lord through this ministry.

ii) Rwanda - Rwerere Health Centre. In 2008, the Rwandan government gave responsibility for this Health Centre to the Pentecostal Church in Rwerere. This church had been planted in 1982 by the current ICM Pastor, when he was serving the Rwandan Government in Agricultural Research before coming to the UK in 1988 for his PhD at Wye College, University of London.

The ICM ministry was instrumental in resuscitating the Health Centre after the Civil War in the 1990s. The facility was revamped with the help of local authorities in partnership with ADEPR (the umbrella denomination of Pentecostal churches in Rwanda). This partnership was initiated by ICM Pastor in his many trips to Rwanda between 2008 and 2012. During that period, ICM bought a piece of land which has proved invaluable in terms of helping with the expansion of the Centre. With the help of the Government, new units have been built on it and the Centre now boasts many departments and services which were previously unknown in the area. This Health Centre takes care of over 10,000 individuals in the Northern region of Rwanda.

iii) DR Congo, Bukavu (Widows, orphans and families) - ICM supports a small group in this area, in particular paying the school fees of orphans & disadvantaged children in primary and secondary education and occasionally providing money for food.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the Charity

a) The UK church

2022 saw a gradual increase in regular church attendance. A small handful of visitors have continued to worship with us and have already become a valuable part of our church family. We baptised two individuals in November, one adult and one child. A first-time visitor at this event committed his life to Christ and is now serving in the church on a weekly basis. The Nepalese brethren amongst us have also continued to grow, both in number and in spiritual strength and maturity. The growth in attendance brought with it an increase in financial giving. Donations showed an increase of over £2,000 on the previous year. We thank God for such signs of encouragement.

Weekly Bible Studies continued on Zoom. For much of the year we focussed our attention on the Book of Revelation and our Brother Marinus Fonge, now relocated to Scotland but still a trustee and church member from a distance, blessed us greatly by taking over leadership of these studies. His meticulous study of the Scriptures combined with his teaching gift, have brought much insight and revelation to this Bible chapter. We have had friends and relatives join these studies from as far afield as London and the Republic of Ireland.

Between January and March we again ran our Boxes of Hope project, providing (and delivering where necessary) groceries to local families. Throughout the year, we also continued as a Distribution Centre for the Family Foodbank and funds left over from the Self-Isolation Grant were able to be used to provide some additional fresh produce and other needed items alongside the longlife products provided in the emergency boxes. In December we also provided Christmas hampers for some of our regular clients. Our Christmas carol-singing in Asda raised £61 in donations towards our Boxes of Hope appeal.

b) Overseas Mission

Democratic Republic of Congo

The church continued to support a small group of children in Bukavu with financial donations to cover the cost of school and exam fees. For the 21-22 school year we supported ten students; ten students have also continued into the 22-23 academic year. In addition, a small gift was sent to provide food for the community at Christmas.

The Rwerere Church in Rwanda

Following an urgent appeal from the church in Rwerere regarding the need for finances to complete the roof on the new church building, the church collected and sent £828 in donations. In addition, £1,500 was sent from our own church funds. This was enough to pay off their loan and complete the work of roofing. There still remains to be finished the work of paving, windows, doors, plastering and buying furniture. Our prayers are with them.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity maintains free reserves to enable the charity to continue in operation for the short term. These reserves were diminished in the pandemic but are now recovering. The aim is to hold reserves equivalent to three months operating costs which is approximately £10,000. Currently, reserves stand at £9,640.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

c. Surplus for the year

The charity achieved a surplus for the year of £3,990 (2021 - £2,837). Of this, £1,678 (2021 - £979) relates to general funds and £2,312 (2021 - £1,858) to restricted funds.

Structure, governance and management

a. Constitution

International Christian Mission is a registered charity, number 1080149, and is constituted under a Trust deed dated 20 March 2000 as amended by a Deed of Amendment dated 16 January 2016.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

ICM (International Christian Mission) was conceived as a ministry umbrella under which many churches would be born. The first branch of the ministry, ICM Wye Pentecostal Church, became Ashford Pentecostal Church in 2004 when the church relocated. To date, Ashford Pentecostal Church continues to carry all the weight of ICM. The Senior Pastor submits the vision and direction of the charity to the board of trustees who are then responsible for the overall decision making, staffing and expenditure. Day-to-day decisions are made by the Pastor, whilst major decisions are made together with the leadership team. The administrator supports the Pastor in day-to-day administrative tasks and decision making.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

During this season of transition when Pastor Evangile is taking greater responsibility for helping Pastor Enoch lead the church and lockdown restrictions have eased, there will be three main goals. Firstly, to build up the local church by introducing new roles and structures within the church that will help us connect with more people; secondly, to continue and expand our online presence and thirdly, to preach and teach the gospel in a way that empowers people to live with a positive mind-set leading to a productive life. Moreover, the Church and members will continue to support our building fund in the hope of acquiring our own premises for offices and place of worship, sometime in the near future.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 July 2023 and signed on their behalf by:



H S Critchley
(Chair of Trustees)

INTERNATIONAL CHRISTIAN MISSION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of International Christian Mission ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Andrew John Childs, FCA

Dated: 23 August 2023

INTERNATIONAL CHRISTIAN MISSION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 4,455 | 44,694 | 49,149 | 47,742 |
| Investments | 4 | 134 | - | 134 | 128 |
| Total income | | 4,589 | 44,694 | 49,283 | 47,870 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 2,770 | 42,524 | 45,294 | 45,033 |
| Total expenditure | | 2,770 | 42,524 | 45,294 | 45,033 |
| Net income | | 1,819 | 2,170 | 3,989 | 2,837 |
| Transfers between funds | 13 | 494 | (494) | - | - |
| Net movement in funds | | 2,313 | 1,676 | 3,989 | 2,837 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 33,442 | 7,963 | 41,405 | 38,568 |
| Net movement in funds | | 2,313 | 1,676 | 3,989 | 2,837 |
| Total funds carried forward | | 35,755 | 9,639 | 45,394 | 41,405 |

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

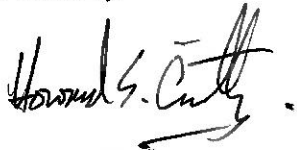
The notes on pages 10 to 20 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

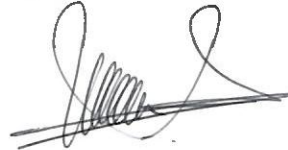
BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Note | 2022 £ | 2021 £ |
|--|------|----------------------|----------------------|
| Current assets | | | |
| Debtors | 10 | 1,589 | 1,262 |
| Cash at bank and in hand | | 45,399 | 41,696 |
| | | <u>46,988</u> | <u>42,958</u> |
| Creditors: amounts falling due within one year | 11 | (1,594) | (1,553) |
| Net current assets | | <u>45,394</u> | <u>41,405</u> |
| Total net assets | | <u><u>45,394</u></u> | <u><u>41,405</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | 35,755 | 33,442 |
| Unrestricted funds | 13 | 9,639 | 7,963 |
| Total funds | | <u><u>45,394</u></u> | <u><u>41,405</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 15 July 2023 and signed on their behalf by:



Mr H S Critchley
(Chair of Trustees)



Rev Dr E Rubaduka
(Trustee)

The notes on pages 10 to 20 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

International Christian Mission is a charity registered in England and Wales under number 1080149. The principle office is 1st Floor Offices, 162 Godinton Road, Ashford, Kent, TN23 1LN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Christian Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Gift Aid

In the case of a Gift Aid payment made within the Group, income is accrued when the payment is payable to the Parent Charity under a legal obligation. Measurement is at the fair value receivable, which will normally be the transaction value.

Where the right to receive Gift Aid has been established, the amount receivable is recognised as investment income in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.11 Pensions

2.12 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------|--|--|---------------------------------------|
| Donations | 4,255 | 44,694 | 48,949 |
| Grants | 200 | - | 200 |
| | 4,455 | 44,694 | 49,149 |
| | 4,455 | 44,694 | 49,149 |
| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| Donations | 1,862 | 34,722 | 36,584 |
| Grants | 1,800 | - | 1,800 |
| Government grants | - | 9,358 | 9,358 |
| | 3,662 | 44,080 | 47,742 |
| | 3,662 | 44,080 | 47,742 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Investment income

| | Restricted funds 2022 £ | Total funds 2022 £ |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 134 | 134 |
| | <u>134</u> | <u>134</u> |
| | <i>Restricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| Bank interest receivable | 128 | 128 |
| | <u>128</u> | <u>128</u> |

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total 2022 £ |
|-----------------------|--|--|-----------------------------|
| Charitable activities | 2,770 | 42,524 | 45,294 |
| | <u>2,770</u> | <u>42,524</u> | <u>45,294</u> |
| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total 2021 £</i> |
| Charitable activities | 2,043 | 42,990 | 45,033 |
| | <u>2,043</u> | <u>42,990</u> | <u>45,033</u> |

6. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ |
|-----------------------|--|---|---------------------------------------|
| Charitable activities | 25,370 | 19,924 | 45,294 |
| | <u>25,370</u> | <u>19,924</u> | <u>45,294</u> |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of expenditure by activities (continued)

| | <i>Activities undertaken directly 2021 £</i> | <i>Support costs 2021 £</i> | <i>Total funds 2021 £</i> |
|-----------------------|--|---|---------------------------------------|
| Charitable activities | 23,437 | 21,596 | 45,033 |

Analysis of direct costs

| | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|--|---------------------------------------|---------------------------------------|
| Staff costs | 18,373 | 18,373 |
| Donations and gifts to overseas missions | 3,960 | 1,306 |
| Other donations and gifts | 1,119 | 2,259 |
| Ministry expenses | 1,530 | 1,204 |
| Pastoral expenses and support | 388 | 295 |
| | 25,370 | 23,437 |

Analysis of support costs

| | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|-----------------------------|---------------------------------------|---------------------------------------|
| Staff costs | 7,145 | 7,940 |
| Rates and water | 5,532 | 6,124 |
| Light and heat | 1,575 | 905 |
| Repairs and maintenance | 26 | - |
| Insurance | 393 | 366 |
| Telephone | 511 | 372 |
| Other office expenses | 531 | 554 |
| Church and office equipment | - | 736 |
| General expenses | 795 | 1,193 |
| AOG subscription | 1,200 | 1,200 |
| Accountancy fees | 2,216 | 2,206 |
| | 19,924 | 21,596 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,460 (2021 - £1,290), and payroll services of £558 (2021 - £736).

8. Staff costs

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Wages and salaries | 24,929 | 25,724 |
| Contribution to defined contribution pension schemes | 589 | 589 |
| | 25,518 | 26,313 |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | 2021 No. |
|----------------|-------------|-------------|
| Pastoral | 1 | 1 |
| Administration | 1 | 1 |
| | 2 | 2 |

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

| | | 2022 £ | 2021 £ |
|---------------|----------------------------|-----------|-----------|
| Dr E Rubaduka | Remuneration | 17,784 | 17,784 |
| | Pension contributions paid | 589 | 590 |

During the year ended 31 December 2022, expenses totalling £490 were reimbursed or paid directly to 2 Trustees (2021 - £1143 to 3 Trustees). The expenses reimbursed related to travel, stationary, postage, Boxes of Hope and other out of pocket expenses. Of these expenses, £437 (2021 - £305) are reimbursement of the employment expenses of the Pastor.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Debtors

| | 2022 | 2021 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Due within one year | | |
| Other debtors | 1,589 | 1,262 |
| | <u>1,589</u> | <u>1,262</u> |

11. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 95 | 164 |
| Other creditors | 89 | 89 |
| Accruals and deferred income | 1,410 | 1,300 |
| | <u>1,594</u> | <u>1,553</u> |

12. Financial instruments

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | 45,399 | 41,696 |
| | <u>45,399</u> | <u>41,696</u> |

Financial assets measured at fair value through income and expenditure comprise of bank and cash balances.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2022 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 584 | - | (694) | 686 | 576 |
| General funds | | | | | |
| General Funds | 7,379 | 44,694 | (41,830) | (1,180) | 9,063 |
| Total Unrestricted funds | 7,963 | 44,694 | (42,524) | (494) | 9,639 |
| Restricted funds | | | | | |
| Building Fund | 32,082 | 2,807 | - | - | 34,889 |
| Mission Fund | - | 116 | (390) | 274 | - |
| Disaster Fund | - | 535 | (535) | - | - |
| Rwerere Fund | - | 759 | (828) | 69 | - |
| Boxes of Hope | 1,360 | 372 | (1,017) | 151 | 866 |
| | 33,442 | 4,589 | (2,770) | 494 | 35,755 |
| Total of funds | 41,405 | 49,283 | (45,294) | - | 45,394 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2021 £</i> |
|---------------------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | - | - | (376) | 960 | 584 |
| General funds | | | | | |
| General Funds | 6,984 | 44,080 | (42,614) | (1,071) | 7,379 |
| Total Unrestricted funds | 6,984 | 44,080 | (42,990) | (111) | 7,963 |
| Restricted funds | | | | | |
| Building Fund | 30,887 | 1,195 | - | - | 32,082 |
| Mission Fund | 512 | 174 | (797) | 111 | - |
| Disaster Fund | - | 133 | (133) | - | - |
| Boxes of Hope | 185 | 2,288 | (1,113) | - | 1,360 |
| | 31,584 | 3,790 | (2,043) | 111 | 33,442 |
| Total of funds | 38,568 | 47,870 | (45,033) | - | 41,405 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2022 £ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Designated funds | 584 | - | (694) | 686 | 576 |
| General funds | 7,379 | 44,694 | (41,830) | (1,180) | 9,063 |
| Restricted funds | 33,442 | 4,589 | (2,770) | 494 | 35,755 |
| | <u>41,405</u> | <u>49,283</u> | <u>(45,294)</u> | <u>-</u> | <u>45,394</u> |

Summary of funds - prior year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2021 £ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Designated funds | - | - | (376) | 960 | 584 |
| General funds | 6,984 | 44,080 | (42,614) | (1,071) | 7,379 |
| Restricted funds | 31,584 | 3,790 | (2,043) | 111 | 33,442 |
| | <u>38,568</u> | <u>47,870</u> | <u>(45,033)</u> | <u>-</u> | <u>41,405</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets | 35,755 | 11,233 | 46,988 |
| Creditors due within one year | - | (1,594) | (1,594) |
| Total | <u>35,755</u> | <u>9,639</u> | <u>45,394</u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 33,442 | 9,516 | 42,958 |
| Creditors due within one year | - | (1,553) | (1,553) |
| Total | 33,442 | 7,963 | 41,405 |

16. Purpose of funds

Designated funds

The Mission fund represents amounts set aside by the trustees to be used in support of the overseas Mission, including supporting widows and orphans in the Congo. The transfer from the General fund to the Designated Mission fund represents the amount set aside monthly by the church to cover the children's school fees.

Restricted funds

The Building fund represents amounts received towards the cost of purchasing a permanent building.

The Mission fund represent amounts received to be used in support of the overseas Mission, including supporting widows and orphans in the Congo.

The Rwerere Fund was to provide support to Rwerere in Rwanda.

The Boxes of Hope fund was to provide parcels to children and families without the bare necessities. These parcels contained food supplies for the whole family, essential household items, activities and wellbeing resources, information on other support and messages of hope. ICM is one of 244 churches in the UK partnered with TLG to deliver these parcels.

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £589 (2021 - £589). Contributions totalling £88 (2021 - £88) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

Other than the transactions disclosed in note 9, there were no transactions with related parties in the year (2021 - none)

INTERNATIONAL CHRISTIAN MISSION

England & Wales - Charity number 1080149

Accounts

Charity number: 1080149

**INTERNATIONAL CHRISTIAN MISSION
UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

INTERNATIONAL CHRISTIAN MISSION

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INTERNATIONAL CHRISTIAN MISSION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

| | |
|----------------------------------|---|
| Trustees | Rev Dr E Rubaduka Mrs L Conlon (resigned 26 June 2021) Dr M Fonge (appointed 4 December 2021) Mr H S Critchley, Chair Mr E Rubaduka Mr D Wakefield Mr E Allen |
| Charity registered number | 1080149 |
| Principal office | 1st Floor Offices 162 Godinton Road Ashford Kent TN23 1LN |
| Chair of trustees | Mr H S Critchley |
| Accountants | Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH |
| Founders | Rev Dr E Rubaduka Mrs J Rubaduka |

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the charity, International Christian Mission (ICM), for the year from 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are the advancement of the Christian faith and in particular, but without derogation from the generality:

- i) the planting of a network of Christian church congregations beginning in Wye near Ashford, Kent, and spreading nationally and internationally thereafter;
- ii) the proclamation of the gospel of Jesus Christ and the preaching and teaching of the way of the Word of God in the United Kingdom and other such places as shall be decided upon by the trustees consistently with the statement of faith set forth in the declaration of trust;
- iii) the relief of need, suffering and distress by the provision of hospitality and visits to the lonely, the rejected and the outcast.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The UK Church (Ashford Pentecostal Church)

The UK church promotes the growth of both new and mature Christians through Bible Studies and home study groups. Baptism classes are held for those wishing to be baptised. Ashford Pentecostal Church is able to hold wedding blessings and couples intending to marry are encouraged to receive pre and post marriage counselling. The church is currently fulfilling its goal of relief for the needy through its Boxes of Hope project. Delivering foodboxes to local families, we have had the opportunity to talk and pray with a number of individuals, offering them a listening ear and a message of hope.

Overseas Missions

- i) Zambia The second branch of ICM ministry began in 2013 with the planting of Lusaka Pentecostal Church, which later on became Zambia Pentecostal Church. In the absence of an ordained minister, Pastor Enoch was compelled by the Zambian Home Office to name himself as Lead Pastor. In 2018 the church ceased functioning due to there being no suitable local pastor. However, the registration of ICM Zambia Pentecostal Church remains open as it enables the very successful prison outreach ministry, headed up by Assistant Pastor Jeannine Rubaduka, to continue; thousands have received Christ through this ministry.
- ii) Rwanda Rwerere Health Centre. Some years ago the Rwandan government gave responsibility for this Health Centre to the local church in Rwerere, which was originally founded by the ICM Pastor. The ICM ministry was instrumental in resuscitating the Health Centre after the Civil War in the 1990s. The facility was revamped and is now serving over 16,000 individuals. ICM also bought a piece of land which has proved invaluable in terms of helping with the expansion of the Centre. New units have been built on it and the Centre now boasts many departments and services which were previously unknown in the area.
- iii) DR Congo, Bukavu (Widows, orphans and families) ICM supports a small group in this area, in particular paying the school fees of orphans & disadvantaged children in primary and secondary education and occasionally providing money for food.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

a. Review of activities

a) The UK church

Due to the ongoing pandemic, Pastor Enoch was furloughed for the first seven months of the year. During this time, the church was headed up admirably by Pastor Evangile, who sacrificially devoted himself to this work alongside his full-time job. In August and September, Pastor Enoch was brought back part-time on the flexi-furlough scheme.

Alongside the ministry of the Word of God, we continued our social action programme in the form of our Boxes of Hope project. We continued as a distribution centre for the Family Foodbank, at times delivering boxes to those without transport or unable to leave their house for other reasons. From January to March, we resumed our Winter Boxes of Hope Project, delivering boxes of long life and fresh produce to struggling families. As in 2020, these boxes also included recipes, children's activities and well-being resources. In October, we received a grant of £1800 from Ashford Borough Council to provide and deliver groceries to those having to self-isolate due to COVID.

For much of the year, worship services, Bible studies and prayer meetings were held online. When permitted to do so, the church met in person on Sunday mornings. These were small gatherings but were livestreamed so that others, whether local or from further afield, could watch. Outside of this, interactions with church members on an individual basis were mostly restricted to the phone or conversations at people's doors, sometimes when dropping off food to those self-isolating. The impact of government restrictions and guidelines were both positive and negative. Whilst it forced us to continue finding ways to reach church members and the wider community outside of the traditional ways, it also fostered a complacency amongst some members who got used to following church services from home, or even not at all. Attendance rallied a little towards the end of the year as restrictions lifted but it was noticeable that, for many, attendance was sporadic rather than regular.

Last year, as in 2020, the church was assisted greatly by the Government Furlough scheme. Thanks to this help, the organisation managed to finish the year with a very small surplus. We are also grateful to the local council for their assistance in providing the Self-Isolation Fund grant, which enabled us to further our reach in the Boxes of Hope project.

b) Overseas Mission

Democratic Republic of Congo

The church continued to support a small group of children in Bukavu with financial donations to cover the cost of school and exam fees. For the 20-21 school year we continued to support thirteen students (11 Secondary and 2 primary) but for the 2021-2022 school year number has dropped to nine (8 Secondary and 1 Primary). In December we sent an additional £100 to buy food and/or other items needed by this small community, comprised of children and their carers.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

a. Constitution

International Christian Mission is a registered charity, number 1080149, and is constituted under a Trust deed dated 20 March 2000 as amended by a Deed of Amendment dated 16 January 2016.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

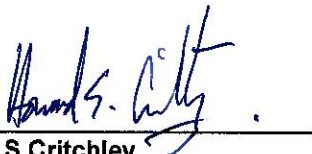
c. Organisational structure and decision-making policies

ICM was conceived as a ministry umbrella under which many churches would be born. The first branch of the ministry, ICM Wye Pentecostal Church, became Ashford Pentecostal Church in 2004 when the church relocated. To date, Ashford Pentecostal Church continues to carry all the weight of ICM. The Senior Pastor submits the vision and direction of the charity to the board of trustees who are then responsible for the overall decision making, staffing and expenditure. Day to day decisions are made by the Pastor, whilst major decisions are made together with the leadership team. The administrator supports the Pastor in day to day administrative tasks and decision making.

Plans for future periods

As we seek to build upon the progress made under the leadership of Pastor Evangile during much of 2021, we will continue strengthening the leadership team and empowering members to confidently serve the Lord both inside and outside the church walls. We will continue to serve the local community through our social action projects and assist overseas mission as our income allows. We aim to broaden our reach, impact and effectiveness through a combination of maintaining our online presence through Social media (Facebook) and our Youtube channel, increasing involvement in AOG meetings and conferences and local Churches Together events. The news that the landlord at Godinton Road is selling the property and our lease will not be renewed is compelling us to seek God more fervently for a building of our own, ideally one which will be suitable as both a place of worship and an office space.

Approved by order of the members of the board of Trustees on 25 June 2022 and signed on their behalf by:



Mr H S Critchley
(Chair of Trustees)

INTERNATIONAL CHRISTIAN MISSION

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent Examiner's Report to the Trustees of International Christian Mission ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Andrew John Childs FCA

Dated: 4 July 2022

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

INTERNATIONAL CHRISTIAN MISSION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 44,080 | 3,662 | 47,742 | 46,795 |
| Investments | 4 | - | 128 | 128 | 283 |
| Total income | | 44,080 | 3,790 | 47,870 | 47,078 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 42,990 | 2,043 | 45,033 | 40,721 |
| Total expenditure | | 42,990 | 2,043 | 45,033 | 40,721 |
| Net income | | 1,090 | 1,747 | 2,837 | 6,357 |
| Transfers between funds | 13 | (111) | 111 | - | - |
| Net movement in funds | | 979 | 1,858 | 2,837 | 6,357 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 6,984 | 31,584 | 38,568 | 32,211 |
| Net movement in funds | | 979 | 1,858 | 2,837 | 6,357 |
| Total funds carried forward | | 7,963 | 33,442 | 41,405 | 38,568 |

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 8 to 20 form part of these financial statements.

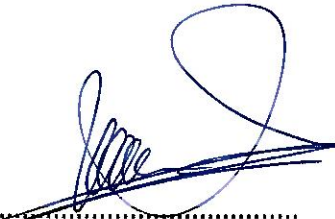
INTERNATIONAL CHRISTIAN MISSION

BALANCE SHEET
AS AT 31 DECEMBER 2021

| | Note | 2021 £ | 2020 £ |
|--|------|----------------------|----------------------|
| Current assets | | | |
| Debtors | 10 | 1,262 | 614 |
| Cash at bank and in hand | | 41,696 | 39,409 |
| | | <u>42,958</u> | <u>40,023</u> |
| Creditors: amounts falling due within one year | 11 | (1,553) | (1,455) |
| Net current assets | | <u>41,405</u> | <u>38,568</u> |
| Total net assets | | <u><u>41,405</u></u> | <u><u>38,568</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | 33,442 | 31,584 |
| Unrestricted funds | 13 | 7,963 | 6,984 |
| Total funds | | <u><u>41,405</u></u> | <u><u>38,568</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 25 June 2022 and signed on their behalf by:


.....
Mr H S Critchley
(Chair of Trustees)


.....
Rev Dr E Rubaduka
(Trustee)

The notes on pages 8 to 20 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

International Christian Mission is a charity registered in England and Wales under number 1080149. The principal office is 1st Floor Offices, 162 Godinton Road, Ashford, Kent, TH23 1LN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Christian Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and legacies

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Government grants | | | | |
| Coronavirus grant | - | - | - | 10,000 |
| Coronavirus Job Retention Scheme grants | 9,358 | - | 9,358 | 2,273 |
| Total | 9,358 | - | 9,358 | 12,273 |
| Donations | 34,722 | 1,862 | 36,584 | 34,112 |
| Similar incoming resources | - | 1,800 | 1,800 | 410 |
| Total | 34,722 | 3,662 | 38,384 | 34,522 |
| Total 2021 | 44,080 | 3,662 | 47,742 | 46,795 |
| <i>Total 2020</i> | <i>44,687</i> | <i>2,108</i> | <i>46,795</i> | |

4. Investment income

| | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|--------------------------|----------------------------------|-----------------------------|-----------------------------|
| Bank interest receivable | 128 | 128 | 283 |
| <i>Total 2020</i> | <i>283</i> | <i>283</i> | |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-----------------------|--|--|---------------------------------------|---------------------------------------|
| Charitable activities | 42,990 | 2,043 | 45,033 | 40,721 |
| <i>Total 2020</i> | <i>40,099</i> | <i>622</i> | <i>40,721</i> | |

Summary by expenditure type

| | Staff costs 2021 £ | Other costs 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-----------------------|-----------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| Charitable activities | 26,313 | 18,720 | 45,033 | 40,721 |
| <i>Total 2020</i> | <i>25,934</i> | <i>14,787</i> | <i>40,721</i> | |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Analysis of expenditure by activities

| | Activities undertaken directly 2021 £ | Support costs 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-----------------------|--|---|---------------------------------------|---------------------------------------|
| Charitable activities | 23,437 | 21,596 | 45,033 | 40,721 |
| <i>Total 2020</i> | <i>21,770</i> | <i>18,951</i> | <i>40,721</i> | |

Analysis of direct costs

| | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|--|---------------------------------------|---------------------------------------|
| Staff costs | 18,373 | 18,374 |
| Donations and gifts to overseas missions | 1,306 | 1,202 |
| Other donations and gifts | 2,259 | 533 |
| Ministry expenses | 1,204 | 1,271 |
| Pastoral expenses and support | 295 | 390 |
| Total 2021 | 23,437 | <i>21,770</i> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-----------------------------|---------------------------------------|---------------------------------------|
| Staff costs | 7,940 | 7,560 |
| Rates and water | 6,124 | 5,131 |
| Light and heat | 905 | 861 |
| Repairs and maintenance | - | 22 |
| Insurance | 366 | 360 |
| Telephone | 372 | 349 |
| Other office expenses | 554 | 548 |
| Church and office equipment | 736 | 84 |
| General expenses | 1,193 | 580 |
| AOG subscription | 1,200 | 1,260 |
| Accountancy fees | 2,206 | 2,196 |
| Total 2021 | 21,596 | 18,951 |

7. Independent examiner's remuneration

| | 2021 £ | <i>2020 £</i> |
|---|-------------------|-------------------|
| Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts | 1,290 | 1,260 |
| Fees payable to the charity's independent examiner in respect of: All other services not included above | 736 | 756 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Staff costs

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Wages and salaries | 25,724 | 25,344 |
| Contribution to defined contribution pension schemes | 589 | 590 |
| | 26,313 | 25,934 |

The average number of persons employed by the charity during the year was as follows:

| | 2021 No. | 2020 No. |
|----------------|-------------|-------------|
| Pastoral | 1 | 1 |
| Administration | 1 | 1 |
| | 2 | 2 |

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

| | 2021 £ | 2020 £ |
|----------------------------|-----------|-----------|
| Rev Dr E Rubaduka | | |
| Remuneration | 17,784 | 17,784 |
| Pension contributions paid | 589 | 590 |

During the year ended 31 December 2021, expenses totalling £1143 were reimbursed or paid directly to 3 Trustees (2020 - £858 to 3 Trustees). The expenses reimbursed related to travel, stationery, postage, Boxes of Hope and other out of pocket expenses. Of these expenses, £305 (2020 - £594) are reimbursement of the employment expenses of the Pastor.

10. Debtors

| | 2021 £ | 2020 £ |
|----------------------------|-----------|-----------|
| Due within one year | | |
| Other debtors | 1,262 | 614 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11. Creditors: Amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 164 | 166 |
| Other creditors | 89 | 89 |
| Accruals and deferred income | 1,300 | 1,200 |
| | <u>1,553</u> | <u>1,455</u> |

12. Financial instruments

| | 2021 | 2020 |
|--|---------------|---------------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>41,696</u> | <u>39,409</u> |

Financial assets measured at fair value through income and expenditure comprise of bank and cash balances.

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2021 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | - | - | (376) | 960 | 584 |
| General funds | | | | | |
| General fund | 6,984 | 44,080 | (42,614) | (1,071) | 7,379 |
| Total Unrestricted funds | 6,984 | 44,080 | (42,990) | (111) | 7,963 |
| Restricted funds | | | | | |
| Building fund | 30,887 | 1,195 | - | - | 32,082 |
| Mission fund | 512 | 174 | (797) | 111 | - |
| Disaster fund | - | 133 | (133) | - | - |
| Boxes of Hope | 185 | 2,288 | (1,113) | - | 1,360 |
| | 31,584 | 3,790 | (2,043) | 111 | 33,442 |
| Total of funds | 38,568 | 47,870 | (45,033) | - | 41,405 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of funds (continued)

Statement of funds - prior year

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | - | - | (1,152) | 1,152 | - |
| General funds | | | | | |
| General fund | 2,396 | 44,687 | (38,947) | (1,152) | 6,984 |
| Total Unrestricted funds | 2,396 | 44,687 | (40,099) | - | 6,984 |
| Restricted funds | | | | | |
| Building fund | 29,458 | 1,429 | - | - | 30,887 |
| Disaster fund | - | 562 | (50) | - | 512 |
| Nathan Memorial fund | 357 | - | (357) | - | - |
| Boxes of Hope fund | - | 400 | (215) | - | 185 |
| | 29,815 | 2,391 | (622) | - | 31,584 |
| Total of funds | 32,211 | 47,078 | (40,721) | - | 38,568 |

14. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2021 £ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Designated funds | - | - | (376) | 960 | 584 |
| General funds | 6,984 | 44,080 | (42,614) | (1,071) | 7,379 |
| Restricted funds | 31,584 | 3,790 | (2,043) | 111 | 33,442 |
| | 38,568 | 47,870 | (45,033) | - | 41,405 |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. Summary of funds (continued)

Summary of funds - prior year

| | <i>Balance at 1 January 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2020 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | - | - | (1,152) | 1,152 | - |
| General funds | 2,396 | 44,687 | (38,947) | (1,152) | 6,984 |
| Restricted funds | 29,815 | 2,391 | (622) | - | 31,584 |
| | <u>32,211</u> | <u>47,078</u> | <u>(40,721)</u> | <u>-</u> | <u>38,568</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | <i>Unrestricted funds 2021 £</i> | <i>Restricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 9,515 | 33,443 | 42,958 |
| Creditors due within one year | (1,553) | - | (1,553) |
| Difference | 1 | (1) | - |
| Total | <u>7,963</u> | <u>33,442</u> | <u>41,405</u> |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2020 £</i> | <i>Restricted funds 2020 £</i> | <i>Total funds 2020 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 8,439 | 31,584 | 40,023 |
| Creditors due within one year | (1,455) | - | (1,455) |
| Total | <u>6,984</u> | <u>31,584</u> | <u>38,568</u> |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

16. Purpose of funds

Designated funds

The Mission fund represents amounts set aside by the trustees to be used in support of the overseas Mission, including supporting widows and orphans in the Congo. The transfer from the General fund to the Designated Mission fund represents the amount set aside monthly by the church to cover the children's school fees.

Restricted funds

The Building fund represents amounts received towards the cost of purchasing a permanent building.

The Mission fund represent amounts received to be used in support of the overseas Mission, including supporting widows and orphans in the Congo.

The Nathan Memorial fund represents amounts collected at the funeral of an ex church member who died at an early age. The funds are to be used in projects relating to youth and/or prison outreach.

The Boxes of Hope fund was to provide parcels to children and families without the bare necessities. These parcels contained food supplies for the whole family, essential household items, activities and wellbeing resources, information on other support and messages of hope. ICM is one of 244 churches in the UK partnered with TLG to deliver these parcels.

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £589 (2020 - £590). Contributions totalling £88 (2020 - £89) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

Other than the transactions disclosed in note 9, there were no transactions with related parties in the year (2020 - none).

INTERNATIONAL CHRISTIAN MISSION

England & Wales - Charity number 1080149

Accounts

Charity number: 1080149

**INTERNATIONAL CHRISTIAN MISSION
UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

INTERNATIONAL CHRISTIAN MISSION

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| Statement of Financial Activities | 6 |
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INTERNATIONAL CHRISTIAN MISSION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

| | |
|----------------------------------|---|
| Trustees | Rev Dr E Rubaduka Mrs L Conlon Mr H S Critchley Mr E Rubaduka Mr D Wakefield Mr E Allen (appointed 12 July 2020) |
| Charity registered number | 1080149 |
| Principal office | 1st Floor Offices 162 Godinton Road Ashford Kent TN23 1LN |
| Secretary | Mrs L Conlon |
| Chair of trustees | Mr H S Critchley |
| Accountants | Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH |
| Founders | Rev Dr E Rubaduka Mrs J Rubaduka |

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity, International Christian Mission (ICM), for the year from 1 January 2020 to 31 December 2020.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are the advancement of the Christian faith and in particular, but without derogation from the generality:

- i. the planting of a network of Christian church congregations beginning in Wye near Ashford, Kent, and spreading nationally and internationally thereafter;
- ii. the proclamation of the gospel of Jesus Christ and the preaching and teaching of the way of the Word of God in the United Kingdom and other such places as shall be decided upon by the trustees consistently with the statement of faith set forth in the declaration of trust;
- iii. the relief of need, suffering and distress by the provision of hospitality and visits to the lonely, the rejected and the outcast.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The UK Church (Ashford Pentecostal Church)

The UK church promotes the growth of both new and mature Christians through Bible Studies and home study groups. Baptism classes are held for those wishing to be baptised. Ashford Pentecostal Church is able to hold wedding blessings and couples intending to marry are encouraged to receive pre and post marriage counselling. The church also supports local outreaches initiated by the Ashford Churches Together, runs CAP Money Courses and Boxes of Hope (a project set up by the Christian Charity, TLG).

Overseas Missions

- i. Zambia - The second branch of ICM ministry began in 2013 with the planting of Lusaka Pentecostal Church, which later on became Zambia Pentecostal Church. In the absence of an ordained minister, Pastor Enoch was compelled by the Zambian Home Office to name himself as Lead Pastor. In 2018 the church ceased functioning due to there being no suitable local pastor. However, the registration of ICM Zambia Pentecostal Church remains open as it enables the very successful prison outreach ministry, headed up by Assistant Pastor Jeannine Rubaduka, to continue; thousands have received Christ through this ministry.
- ii. Rwanda - Rwerere Health Centre. Some years ago the Rwandan government gave responsibility for this Health Centre to the local church in Rwerere, which was originally founded by the ICM Pastor. The ICM ministry was instrumental in resuscitating the Health Centre after the Civil War in the 1990s. The facility was revamped and is now serving over 16,000 individuals. ICM also bought a piece of land which has proved invaluable in terms of helping with the expansion of the Centre. New units have been built on it and the Centre now boasts many departments and services which were previously unknown in the area.
- iii. DR Congo, Bukavu - (Widows, orphans and families) ICM supports a small group in this area, in particular paying the school fees of orphans & disadvantaged children in primary and secondary education and occasionally providing money for food.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Review of activities

a) The UK church

During the early part of 2020, church attendance was impacted by severe storms and road closures into Wye. Then in March, the whole country went into lockdown and we were unable to meet together for three months. Like many other churches, we adapted and went online with our Sunday services (broadcasting on our Facebook page) and held midweek prayer and Bible Studies on Zoom. Of-course, finances were hit as a result of not being able to meet together. Both the Senior Pastor and Administrator began working from home. Then in April and May, Pastor Enoch and the administrator were put on the Government Furlough Scheme in order to reduce the pressure on finances. During this time, they worked only one week in each month and were furloughed for the remaining three weeks. Pastor Evangile became Pastor of the Church on a temporary, voluntary basis during this time and the leadership team helped run the church.

In June, the church was blessed with a £10,000 grant from local council. This was, of-course, a welcome boost to the finances. With the easing of lockdown restrictions and the news that Wye Chapel would not be reopening, the church began to look for an alternative meeting venue. We held several open-air meetings in the park over the summer and then in September the church began meeting in Stanhope Parish Hall. Due to lockdown restrictions, a maximum of 20 people were allowed but it did at least give us a place where a core team could meet and from which a unified live service could be recorded and streamed for those who could not, or preferred not to, attend. Unfortunately, in October, the country went into lockdown yet again. Services again resumed in November and December but attendance was still limited with many choosing to remain at home and watch online instead.

Putting aside the grant money, income was still showing a considerable decline with most months showing a deficit. Nevertheless, thanks to the council grant and the government furlough scheme we finished the year very close to our budgeted income and expenditure. We thank God for his faithfulness and for seeing us through what was, indeed, a very challenging year for us all.

Other than a heightened online presence and livestreaming of the Sunday services, the main development in 2020 was the outreach to the local community. Over the summer, thanks to an initial grant by TLG (Transforming Lives for Good), the church was able to deliver weekly Boxes of Hope to four families. We have since maintained contact with two of those families and, through them, have been introduced to two further families who we are now supporting; one family attended an outdoor Sunday service in the park and others have followed online. Following the success of this project and the increasing need for such services, the church signed up to serve as a Distribution Centre for the Family Foodbank. At Christmas we were unable to do our usual carol singing but the church put together ten hampers and delivered them to local families.

b) Overseas Mission

Democratic Republic of Congo

The church continued to support a small group of children in Bukavu with financial donations to cover the cost of school and exam fees. A total of 13 students (10 in secondary and 3 in primary education) completed the 2019-2020 school year.

Zambia

In February, just before the pandemic struck, Pastor Jeannine Rubaduka visited Kabwe Prison in Northern Zambia. She fed approximately 2000 inmates there with the Word of God, as well as with physical food. As usual, this act of love was personally funded with the help of family and close friends.

INTERNATIONAL CHRISTIAN MISSION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

International Christian Mission is a registered charity, number 1080149, and is constituted under a Trust deed dated 20 March 2000 as amended by a Deed of Amendment dated 16 January 2016.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

ICM was conceived as a ministry umbrella under which many churches would be born. The first branch of the ministry, ICM Wye Pentecostal Church, became Ashford Pentecostal Church in 2004 when the church relocated. To date, Ashford Pentecostal Church continues to carry all the weight of ICM. The Senior Pastor submits the vision and direction of the charity to the board of trustees who are then responsible for the overall decision making, staffing and expenditure. Day to day decisions are made by the Pastor, whilst major decisions are made together with the leadership team. The administrator supports the Pastor in day to day administrative tasks and decision making.

Plans for future periods

During this season of transition when Pastor Evangile is taking greater responsibility for helping Pastor Enoch lead the church and lockdown restrictions begin to ease, there will be three main goals. Firstly, to build up the local church by introducing new roles and structures within the church that will help us connect with more people. Secondly, to continue and expand our online presence. Thirdly, to preach and teach the gospel in a way that empowers people to live with a positive mindset, leading to a productive life.

Approved by order of the members of the board of Trustees on 26 June 2021 and signed on their behalf by:



Mr H S Critchley
(Chair of Trustees)

INTERNATIONAL CHRISTIAN MISSION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of International Christian Mission ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Andrew John Childs

Dated: 26 June 2021

FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

INTERNATIONAL CHRISTIAN MISSION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Note | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 44,687 | 2,108 | 46,795 | 43,070 |
| Investments | 4 | - | 283 | 283 | 27 |
| Total income | | <u>44,687</u> | <u>2,391</u> | <u>47,078</u> | <u>43,097</u> |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 40,099 | 622 | 40,721 | 47,542 |
| Total expenditure | | <u>40,099</u> | <u>622</u> | <u>40,721</u> | <u>47,542</u> |
| Net movement in funds | | <u>4,588</u> | <u>1,769</u> | <u>6,357</u> | <u>(4,445)</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,396 | 29,815 | 32,211 | 36,656 |
| Net movement in funds | | 4,588 | 1,769 | 6,357 | (4,445) |
| Total funds carried forward | | <u>6,984</u> | <u>31,584</u> | <u>38,568</u> | <u>32,211</u> |

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 8 to 20 form part of these financial statements.


INTERNATIONAL CHRISTIAN MISSION

BALANCE SHEET
AS AT 31 DECEMBER 2020

| | Note | 2020 £ | 2019 £ |
|--|------|----------------------|----------------------|
| Current assets | | | |
| Debtors | 10 | 614 | 641 |
| Cash at bank and in hand | | 39,409 | 33,034 |
| | | <u>40,023</u> | <u>33,675</u> |
| Creditors: amounts falling due within one year | 11 | (1,455) | (1,464) |
| Net current assets | | <u>38,568</u> | <u>32,211</u> |
| Total net assets | | <u><u>38,568</u></u> | <u><u>32,211</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | 31,584 | 29,815 |
| Unrestricted funds | 13 | 6,984 | 2,396 |
| Total funds | | <u><u>38,568</u></u> | <u><u>32,211</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 26 June 2021 and signed on their behalf by:


.....
Mr H S Critchley
(Chair of Trustees)


.....
Mrs L Conlon
(Secretary)

The notes on pages 8 to 20 form part of these financial statements.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

International Christian Mission is a charity registered in England and Wales under number 1080149. The principal office is 1st Floor Offices, 162 Godinton Road, Ashford, Kent, TH23 1LN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Christian Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|---|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Government grants | | | | |
| Coronavirus grant | 10,000 | - | 10,000 | - |
| Coronavirus Job Retention Scheme grants | 2,273 | - | 2,273 | - |
| Total | 12,273 | - | 12,273 | - |
| Donations | 32,404 | 1,708 | 34,112 | 43,018 |
| Similar incoming resources | 10 | 400 | 410 | 52 |
| Total | 32,414 | 2,108 | 34,522 | 43,070 |
| Total 2020 | 44,687 | 2,108 | 46,795 | 43,070 |
| <i>Total 2019</i> | <i>38,651</i> | <i>4,419</i> | <i>43,070</i> | |

4. Investment income

| | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|--------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Bank interest receivable | 283 | 283 | 27 |
| | 283 | 283 | 27 |
| <i>Total 2019</i> | <i>27</i> | <i>27</i> | |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 40,099 | 622 | 40,721 | 47,542 |
| <i>Total 2019</i> | 46,978 | 564 | 47,542 | |

Summary by expenditure type

| | Staff costs 2020 £ | Other costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-----------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Charitable activities | 25,934 | 14,787 | 40,721 | 47,542 |
| <i>Total 2019</i> | 32,412 | 15,130 | 47,542 | |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure by activities

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-----------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 21,770 | 18,951 | 40,721 | 47,542 |
| <i>Total 2019</i> | <u>29,791</u> | <u>17,751</u> | <u>47,542</u> | |

Analysis of direct costs

| | Total funds 2020 £ | Total funds 2019 £ |
|--|-----------------------------|-----------------------------|
| Staff costs | 18,374 | 25,762 |
| Donations and gifts to overseas missions | 1,202 | 1,322 |
| Other donations and gifts | 533 | 510 |
| Ministry expenses | 1,271 | 1,776 |
| Pastoral expenses and support | 390 | 421 |
| Total 2020 | <u>21,770</u> | <u>29,791</u> |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|-----------------------------|---------------------------------------|---------------------------------------|
| Staff costs | 7,560 | 6,650 |
| Rates and water | 5,131 | 5,140 |
| Light and heat | 861 | 1,045 |
| Repairs and maintenance | 22 | 59 |
| Insurance | 360 | 331 |
| Telephone | 349 | 416 |
| Other office expenses | 548 | 370 |
| Church and office equipment | 84 | 11 |
| General expenses | 580 | 997 |
| AOG subscription | 1,260 | 1,005 |
| Accountancy fees | 2,196 | 1,727 |
| Total 2020 | 18,951 | <i>17,751</i> |

7. Independent examiner's remuneration

| | 2020 £ | <i>2019 £</i> |
|---|-------------------|-------------------|
| Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts | 1,260 | 1,247 |
| Fees payable to the charity's independent examiner in respect of: All other services not included above | 756 | <i>324</i> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Staff costs

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| Wages and salaries | 25,344 | 31,590 |
| Contribution to defined contribution pension schemes | 590 | 822 |
| | 25,934 | 32,412 |

The average number of persons employed by the charity during the year was as follows:

| | 2020 No. | 2019 No. |
|----------------|-------------|-------------|
| Pastoral | 1 | 1 |
| Administration | 1 | 1 |
| | 2 | 2 |

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

| | | 2020 £ | 2019 £ |
|-------------------|----------------------------|-----------|-----------|
| Rev Dr E Rubaduka | Remuneration | 17,784 | 24,940 |
| | Pension contributions paid | 590 | 782 |

During the year ended 31 December 2020, expenses totalling £858 were reimbursed or paid directly to 3 Trustees (2019 - £874 to 1 Trustee). The expenses reimbursed related to travel, subsistence, phone and other out of pocket expenses. Of these expenses, £594 (2019 - £874) are reimbursement of the employment expenses of the Pastor.

10. Debtors

| | 2020 £ | 2019 £ |
|----------------------------|-----------|-----------|
| Due within one year | | |
| Other debtors | 614 | 641 |
| | 614 | 641 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Creditors: Amounts falling due within one year

| | 2020 | 2019 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 166 | 175 |
| Other creditors | 89 | 89 |
| Accruals and deferred income | 1,200 | 1,200 |
| | <u>1,455</u> | <u>1,464</u> |

12. Financial instruments

| | 2020 | 2019 |
|--|---------------|---------------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>39,409</u> | <u>33,034</u> |

Financial assets measured at fair value through income and expenditure comprise of bank and cash balances.

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|---------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | - | - | (1,152) | 1,152 | - |
| General funds | | | | | |
| General fund | 2,396 | 44,687 | (38,947) | (1,152) | 6,984 |
| Total Unrestricted funds | 2,396 | 44,687 | (40,099) | - | 6,984 |
| Restricted funds | | | | | |
| Building fund | 29,458 | 1,429 | - | - | 30,887 |
| Mission fund | - | 562 | (50) | - | 512 |
| Nathan Memorial fund | 357 | - | (357) | - | - |
| Boxes of Hope fund | - | 400 | (215) | - | 185 |
| | 29,815 | 2,391 | (622) | - | 31,584 |
| Total of funds | 32,211 | 47,078 | (40,721) | - | 38,568 |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2019 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2019 £</i> |
|---------------------------------|--|----------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Mission fund | 235 | - | (798) | 563 | - |
| General funds | | | | | |
| General fund | 10,830 | 38,651 | (46,180) | (905) | 2,396 |
| Total Unrestricted funds | 11,065 | 38,651 | (46,978) | (342) | 2,396 |
| Restricted funds | | | | | |
| Building fund | 25,234 | 4,224 | - | - | 29,458 |
| Mission fund | - | 222 | (564) | 342 | - |
| Nathan Memorial fund | 357 | - | - | - | 357 |
| | <u>25,591</u> | <u>4,446</u> | <u>(564)</u> | <u>342</u> | <u>29,815</u> |
| Total of funds | <u>36,656</u> | <u>43,097</u> | <u>(47,542)</u> | <u>-</u> | <u>32,211</u> |

14. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | - | - | (1,152) | 1,152 | - |
| General funds | 2,396 | 44,687 | (38,947) | (1,152) | 6,984 |
| Restricted funds | 29,815 | 2,391 | (622) | - | 31,584 |
| | <u>32,211</u> | <u>47,078</u> | <u>(40,721)</u> | <u>-</u> | <u>38,568</u> |

INTERNATIONAL CHRISTIAN MISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Summary of funds (continued)

Summary of funds - prior year

| | <i>Balance at 1 January 2019 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 December 2019 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | 235 | - | (798) | 563 | - |
| General funds | 10,830 | 38,651 | (46,180) | (905) | 2,396 |
| Restricted funds | 25,591 | 4,446 | (564) | 342 | 29,815 |
| | <u>36,656</u> | <u>43,097</u> | <u>(47,542)</u> | <u>-</u> | <u>32,211</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 8,439 | 31,584 | 40,023 |
| Creditors due within one year | (1,455) | - | (1,455) |
| Total | <u>6,984</u> | <u>31,584</u> | <u>38,568</u> |

Analysis of net assets between funds - prior period

| | <i>Unrestricted funds 2019 £</i> | <i>Restricted funds 2019 £</i> | <i>Total funds 2019 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 3,860 | 29,815 | 33,675 |
| Creditors due within one year | (1,464) | - | (1,464) |
| Total | <u>2,396</u> | <u>29,815</u> | <u>32,211</u> |

INTERNATIONAL CHRISTIAN MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

16. Purpose of funds

Designated funds

The Mission fund represents amounts set aside by the trustees to be used in support of the overseas Mission, including supporting widows and orphans in the Congo. The transfer from the General fund to the Designated Mission fund represents the amount set aside monthly by the church to cover the children's school fees.

Restricted funds

The Building fund represents amounts received towards the cost of purchasing a permanent building.

The Mission fund represent amounts received to be used in support of the overseas Mission, including supporting widows and orphans in the Congo.

The Nathan Memorial fund represents amounts collected at the funeral of an ex church member who died at an early age. The funds are to be used in projects relating to youth and/or prison outreach.

The Boxes of Hope fund was to provide parcels to children and families without the bare necessities. These parcels contained food supplies for the whole family, essential household items, activities and wellbeing resources, information on other support and messages of hope. ICM is one of 244 churches in the UK partnered with TLG to deliver these parcels.

17. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £590 (2019 - £782). Contributions totalling £89 (2019 - £89) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

Other than the transactions disclosed in note 9, there were no transactions with related parties in the year (2019 - none).