

Company Number: 04598557

Charity Number (England and Wales): 1096364

Charity Number (Scotland): SC037594



**Africa Inland Mission International
(A company limited by guarantee)**

**Annual Report and Financial
Statements
For the year ended 31 December 2020**

AFRICA INLAND MISSION INTERNATIONAL

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. (England & Wales): 1096364

Charity Registration No. (Scotland): SC037594

Company Registration No.: 04598557

Trustees:

G Alldridge (appointed 14th September 2020)
R Brown (appointed 28th October 2020)
J Byrne
P Collison (resigned 3rd December 2020)
H Curran
E Hill (resigned 10th September 2020)
R Katai (appointed 15th September 2020; resigned 28th December 2020)
K Kehinde
T Oglesby
H Potts

Company Secretary: D Kong

Officers:

CEO: D Pate
Personnel Director: P Root
Finance Director: D Kong
Mobilisation Director: T Matthews
Communications Manager: L Davies

Registered Office:

Halifax Place
Nottingham
NG1 1QN

Auditor:

Mazars LLP
Park View House
58 The Ropewalk
Nottingham
NG1 5DW

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LEGAL AND ADMINISTRATIVE INFORMATION

Bankers: Santander UK PLC
Bridle Road
Bootle
Merseyside
G1R 0AA

Solicitors: Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
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NG9 1BS

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

WELCOME FROM THE CHAIR

On behalf of the Board of AIM I once again want to express our gratitude to all who have supported our work through devoted prayer and generous giving.

A year ago we realised that Covid-19 would have a significant impact in a number of ways, but were hoping it would be much shorter lived than it has proved to be, and hadn't anticipated quite how varied and deep the challenges it poses would be. However, thanks to the ongoing support of our supporters, the wise leadership of our leadership team, and the gracious and faithful patience and persistence of our staff and members, our work has continued, and we praise God for the fruit we have seen.

Like countless others around the world, our staff have had to adapt to working from home, a transition that some have found easier than others, and the plans of many of our members have been seriously hampered by travel restrictions. But with these challenges has come a chance to learn new ways of working, and opportunities to connect with people across continents, with greatly reduced costs in terms of both finance and time. Some of the adaptations that we have had to make we hope will only be temporary, and we look forward to further easing of restrictions in time, but some will no doubt become permanent as we see benefits of them.

Significant progress has been made this year in increasing our supporter base and developing our strategy for increasing our general fund income. We invite you to join us in thanking God for that progress, whilst also continuing to pray for the ongoing work in this area. Similarly, we have made progress in building relationships with churches and networks with whom we have not historically had relationships, and pray that we will see that developing further in the coming years.

In September we celebrated the 125th anniversary of AIM. Whilst we do not know what the next 125 years will hold, we are convinced that God's work in Africa and her people is far from being complete and that he will continue to use his faithful people to take the gospel to the whole world. AIM's work is as important now as it ever has been, and I am excited about our ongoing place in God's purposes. We therefore continue to need God to raise up people who will go and people who will pray and give their support.

Henry Curran

Chair of Trustees

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INTRODUCTION

Africa Inland Mission International is the European Mobilising Office, and a member body, of a global organism by the name of AIM International, an international evangelical Christian fellowship with a heart to see the worship of Jesus Christ spread across the continent of, and among all peoples of, Africa – individually through lives fully committed to him, and collectively through Christ-centred church communities.

Within the African continent, and among the African diaspora, the places where the gospel is yet to take root are cultural and ideological, rather than geographical. Within the borders of a given country, the church may be thriving among one people group and completely unknown to another. As a result of these barriers, approximately 1,000 of Africa's 3,700 unique ethnic people groups are still unreached with the gospel, with no viable witness to the good news. This represents over 300 million people who have little opportunity to hear the gospel, and even less opportunity to be disciplined as a follower of Jesus.

We are overcoming obstacles to make inroads and create disciples among Africa's remaining unreached peoples, wherever they may live — from the centre of the continent to the cities of Europe. In these activities, we are supporting, strengthening, and partnering with the church in Africa to engage the unreached, and look forward to seeing Christ-centred churches among all African peoples.

CHARITY OBJECTS

Our objects are to:

1. Advance the Christian faith as defined by the Statement of Faith
2. Relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in Africa and in such other parts of the world and by such means as the directors of the charity (hereinafter referred to as 'the trustees') may think fit including but without prejudice to the generality of the foregoing by the following means:
 - a. evangelising unreached people
 - b. establishing Christian believers in local fellowships
 - c. edifying Christian believers
 - d. developing effective Christian leadership
 - e. encouraging local evangelism and cross-cultural missionary outreach by churches
 - f. relief and development projects which seek to relieve human distress and need occasioned by famine and other natural causes, poverty or war
 - g. medical and educational programmes to eradicate or alleviate illness and disease among people in undeveloped countries with limited economic resources

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- h. community development programmes to provide for people living in underdeveloped countries improved educational facilities which will enhance their future opportunities and environment
- 3. Provide education in Africa

HOW WE OPERATE

We seek to achieve our objects primarily through the recruiting, placing and support of missionary personnel in strategic locations and ministries in Africa, and with the African diaspora around the world, with 72% of all expenditure being for the support of these missionaries and their associated projects. In carrying out their work, our missionaries come as learners and usually work in teams. They go to some of the hardest places but they are ordinary people who have been transformed by Jesus and called to an extraordinary journey, privileged to be caught up in God's great redemptive work in Africa. Our activities are undertaken in partnership with other member bodies of AIM International, as well as with churches and institutions within Africa.

Our missionary personnel are involved in the following ministry areas:

- 1. Disciple-making among unreached African people groups
- 2. Mobilising local African churches and believers to disciple-making among unreached African people groups
- 3. Equipping African church leaders
- 4. Serving and supporting those engaged in the activities above

Each missionary will bring their own unique combination of skills and experience, and as well as being involved in their primary work as defined in the ministry areas above, they will use their God-given gifts to bring other aid to the charity's beneficiaries, for example through providing healthcare, education, or other practical means.

Success is assessed by monitoring the number of unreached African people groups who have become engaged or reached, the number of African believers who have been mobilised to make disciples among unreached African people groups, and the number of African church leaders equipped. However, it is recognised that due to the nature of the work, these represent long term goals, where little obvious success may be seen within a single reporting period. We therefore also monitor the number of personnel engaged in fulfilling these goals, since it is only through the placing of personnel that we are able to accomplish our longer term goals.

All of our activities are intended to take place reflecting AIM International's preferred culture. Since we are part of the precious, redeemed, and dearly loved people of the Lord, this culture is one representing:

- 1. *Service*: we will serve the Lord, each other, our sending and receiving churches, and the unreached for the sake of Jesus (Matthew 20 v 26-27)
- 2. *Sacrifice*: we will sacrifice for the Lord, his Kingdom, his church, and his people (Philippians 2 v 17)

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3. *Suffering*: we will embrace suffering for the Lord, his people, and the unreached as we boldly proclaim the gospel (1 Peter 4 v 12-13)
4. *Seeking*: we will increasingly seek Jesus' presence in prayer, in complete dependence on him for grace, guidance, strength, wisdom, and fruitfulness (John 15 v 4)
5. *Submission*: we will practise Biblical authority and submission, in reverence for Jesus (Ephesians 5 v 21)

Additionally, we have implemented team values of commitment to:

1. Loving Christ above all. We love Christ above all and seek to have his attitude and the oneness in spirit and mind that come from unity with him.
2. Dependence on God in prayer. We pray regularly and expectantly, believing that God will supply all our needs, including financial, personnel and strategic needs.
3. Being servants of the Church and ambassadors of the Great Commission. Understanding that our mission is one part of God's Great Commission for the global Church, we work to inspire, equip and empower local churches for cross-cultural mission among Africans.
4. Cooperation. We work strategically with other like-minded organisations, sharing expertise and resources to further the spread of the gospel.
5. Our People. We value the personal, professional and spiritual wellbeing of all our staff and missionaries and seek to support the ways God is leading them, within the vision and framework he has given to AIM.
6. Glorifying God by striving for excellence. Working to the highest standard possible, while also treating one another and ourselves with grace.
7. A culture of openness and accountability. Our goal is to have a culture of transparency, communication and accountability at all levels, where it is safe for both leaders and staff to be honest and engage in constructive conflict.

VISION STATEMENT

The Ends Policy of the global AIM International organism states their end as being, *"In dependence on the grace and power of the Lord, with priority for unreached people groups, the gospel proclaimed, disciples made, and Christ-centred churches formed among all the peoples of Africa"*. In our capacity as the European Mobilising Office of AIM International, our Ends Policy is stated as being that, *"God is glorified as, in partnership with the Church in Europe, people, prayer and finances are mobilised to support AIM International's ends"*.

AIM International's Vision for the period 2016 – 2020 (referred to as 'Vision 2020') is as follows:

- Engage 20 new unreached people groups
- See 20 unreached people groups move from unreached to reached
- Build 40 teams to reach African Diaspora unreached people groups
- Mobilise 400 new African workers to engage the unreached
- Equip 4,000 African church leaders to strengthen the church in Africa

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Looking back on the past 5 years we have been able to rejoice that:

- 40 new unreached people groups were engaged
- 4 unreached people groups moved from unreached to reached with significant progress among 20 others
- 20 diaspora teams were started
- 401 African workers were mobilised to engage with the unreached
- 9,690 African church leaders were equipped to strengthen the church in Africa

The European Mobilising Office has played its part in this through engaging with local churches to mobilise prayer for AIM's work in Africa and by helping them send and support their missionaries involved in working towards these ends. We have set ambitious goals to recruit more missionaries for the task, to generate more prayer and raise enough money to enable us to achieve them.

We recognise that the task before both AIM International and the European Mobilising Office represent a 'God-sized ask', something which we know we cannot achieve in our own strength, and yet something to which, in our prayerful consideration and planning, we feel that God has called us.

We are grateful for all our supporters, who pray and give generously, and whose partnership is vital to every aspect of our ministry. May God continue to raise up many people who will help us to achieve our goals through their prayerful and financial support.

REVIEW OF ACTIVITIES

As explained above in the section on 'How We Operate', we fulfil our objects primarily through the recruitment, placing, and support of long and short term missionary personnel, with long termers serving for two years or more, and short termers usually serving for up to one year, but who have the option of extending that to two years.

Newly accepted missionaries go through a process of orientation. European Based Orientation is for both long and short term missionaries, and takes place in the UK prior to them going overseas, and gives them the opportunity to discuss issues which they are likely to meet on the mission field, such as working effectively in a cross-cultural environment, spiritual warfare, maintaining spiritual fitness, working with other religions, transition and adjustment to a new culture, developing a theology of suffering, supporter and partnership development, health, and personal security. Africa Based Orientation is undertaken by all long term missionaries, and takes place in Africa, immediately prior to, or shortly after, a new missionary taking up their assignment, where they learn about some of the specifics about life in Africa, such as health, language learning, the African worldview, the history and development of the church in Africa, and in-depth security issues.

As well as orientation courses, new long term missionaries are encouraged to work through the organisation's 'Equip' programme with a facilitator to help them prepare for cross-cultural ministry, thus further preparing them for their future work. The facilitator will usually be from the missionary's sending church, strengthening the tripartite partnership which exists between ourselves, the missionary, and the

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missionary's sending church. We take seriously our responsibilities not simply to recruit and place personnel, but also to enable them to thrive in their location and ministry, and one way of achieving this is to help them to develop their resilience, in order that they might more effectively withstand the pressures of working in what is likely to be a difficult and potentially stressful situation.

Once a long term missionary has begun their assignment overseas, beginning of term plans are discussed with their field leader, and reviews take place on an annual basis. Missionaries are required to be continuous learners, immersing themselves fully in the culture and language of the people they are going to serve, in order to be able to communicate effectively and with credibility. In addition, they adopt a simple lifestyle, appropriate to the environment they are working in, thus further enabling them to build relationships with those they are serving. To support them in their work, missionaries receive ongoing member care on the field from their team leaders, who will themselves be members of AIM International, or other similar mission agencies with whom AIM partners. Additionally, we will provide member care in the form of email and phone or Skype communication, or pastoral visits, as well as praying for all our missionaries on a regular basis. Missionaries also have the opportunity to attend conferences run by AIM International and have access to AIM International's counselling services through the Tumaini Counselling Centres in Nairobi and Kampala (these services are also accessible remotely through video conferencing).

Long term missionaries return to their home country for a period of home assignment every one to four years. During this time, they are involved in a number of activities, including undergoing training relating to their overseas work, meeting with their supporters, and representing AIM at conferences or other meetings. We provide debriefing for our missionaries, with this service extending to missionaries' dependent children, as it is recognised that in order for a missionary to thrive, it is important to address the needs of each whole family unit. We also run an annual home assignment conference, to which all of our missionaries on home assignment are invited. The purpose is to provide an opportunity for spiritual and physical refreshment, times of worship, teaching, and fellowship with the wider body of AIM missionaries and staff.

We also provide administrative support for our missionaries, for example through help with booking flights, advising on visa requirements, arranging suitable travel, medical and life insurance, enrolling them in appropriate pension schemes and paying pension contributions, and advising on suitable education plans for their school-age children. In an age when laws and regulations within Europe are ever-changing, it is particularly important for us to keep on top of legislative changes, and to advise, and make plans for, our missionaries accordingly, for example in the area of the NHS making charges to former UK residents for secondary health care, and most recently, giving advice on whether our missionaries should return to the UK, or remain in their country of service during the Covid-19 pandemic, and helping to facilitate their travel plans, some of which have been quite tortuous.

At the end of 2020, we had 69 serving long term missionaries (2019: 70), including 16 sent in partnership with other AIM or non-AIM entities from Continental Europe: AIM France, AIM Netherlands, DMG in Germany, and Services Missionnaires Mennonites (SMM) in Switzerland.

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25 of the long term missionaries who served during 2020 worked directly with a total of 12 unreached people groups, including the Laarim in South Sudan, the Sakalava in Madagascar, the Shibushi in Mayotte, the Samburu in Kenya, the Karimojong in Uganda, and the Alagwa in Tanzania.

We also focus on equipping African believers to reach out not only to their own people groups, but to be involved in taking the gospel cross-culturally to others who have not yet heard the good news. We recognise the need to mobilise the whole church in Africa to mission, rather than just scattered individuals, and so we are looking to support our church partners, helping them to build that vision into their ministries, as well as developing structures that mean they can send and support missionaries.

The activities described above are dependent on the generous financial and prayer support of those who partner with us in supporting our work. During the year, over 5,500 individuals or organisations are known to have supported our work in some way, with nearly 2,500 making donations, and over 4,000 receiving our literature. This literature, both in hard copy and digital formats, exists to educate the general public about issues relating to the church in Africa, and our work in addressing some of these issues. As well as being informative, our literature is designed to highlight ways in which supporters can give thanks for what God has done, and to provide articles to guide their prayers.

Information is also available on our website (<http://www.aimint.org/eu/>), where supporters can read articles about our work, make enquiries regarding missionary service, download resources for prayer, or make a donation to help us see our vision realised. Our website continued to be well used throughout 2020, serving as one of our key mobilising tools. It was updated towards the end of the year to give users easier access to our full range of opportunities for missionary service, through a simple quiz and a responsive chat function. We also added functionality that allows donations to individual missionaries as well as to our general fund. The creation of a resources section allows individuals and churches one click access to our materials for download, and our Bible study series shared online has proved particularly popular. We also continue to use social media platforms to encourage interest and drive traffic to our website where we can develop greater engagement.

PUBLIC BENEFIT

The trustees are aware of and give due consideration, when setting objects and planning activities, to the Charity Commission's guidance on public benefit and, in particular, the specific guidance offered to charities for the advancement of religion. Our objects substantially include advancement of religion along with the alleviation of poverty and suffering.

During the year, we addressed a range of such public benefit purposes including:

- Facilitating people learning more about the Christian faith and in the deepening of their trust in Jesus Christ
- Enabling people to know and live out the gospel in fellowship with other believers and in lives of service within their communities

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- Providing theological education and support for African church leaders and potential church leaders
- Providing social care and training in various ways including but not exclusively among orphans and vulnerable or exploited women
- Health and medical care and training, including the development of Aids awareness programmes
- Promotion and delivery of literacy training both directly to those being trained and indirectly through training of the trainer programmes
- Support of, and partnership with, Africa based church bodies including the Africa Inland Church and Communauté Évangélique au Centre de l'Afrique
- Lecturing Medical and Biochemistry students in African universities

ACHIEVEMENTS AND PERFORMANCE

During the year, we had 18 enquirers for missionary service, with members of our Mobilisation Team meeting or corresponding with enquirers to help them come to an understanding as to whether they should proceed with an application for service. 17 individuals applied for missionary service (some of whom had made their initial enquiries in a previous year), and then proceeded to a screening process to assess their suitability for life and work in Africa.

In 2020, five individuals were accepted for long term service, and 14 for short term service. Once a missionary has been accepted for service, we work with them and their sending church, and with other member bodies of AIM International, to identify a suitable placement, where they will best be able to serve both God and the church in Africa.

The Covid-19 pandemic has had a significant impact on the ability for both long and short termers to begin their assignments. Of the five new long termers, two began their assignment in early 2021, working with the African Diaspora in Finland. Two are hoping to begin their assignment later in 2021, among the unreached Likawage people in Tanzania, and one plans to begin French language study later in 2021, in preparation for an assignment with an unreached people group in Chad in 2022.

Of the short termers accepted, two served during 2020, with one serving in Northern Kenya, and the other one working from the UK in an online teaching role at Rift Valley Academy, AIM's school for missionary children in Kenya. Two others began their Bible College placements on the Indian Ocean Islands in 2021. The travel and quarantine restrictions resulting from Covid-19 have meant that the other short termers who were accepted during the year have either had to postpone or cancel their plans, and while this is a disappointment, we trust in God's perfect plans and timing for the individuals, as well as for those whom they had hoped to serve in Africa.

The Covid-19 pandemic has also had an impact on the ministries of existing long termers and during the year we supported a number whose travel plans were seriously disrupted, resulting in either spending extended time back in Europe waiting for borders to re-open, or being unable to return to their home country at the expected time. Additionally, we had a number who found themselves having to travel

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through a number of different countries on journeys covering several days, due to the lack of direct routes. We are grateful to God for the practical ways in which he has provided, and as rules around international travel continue to change during 2021, we trust that he will continue to enable his people to be in the places he has appointed them to, in order that through the placing of missionary personnel among African people groups, the gospel can continue to penetrate into the lives of people who desperately need to hear the good news of Jesus Christ.

The uncertainties around whether or not our missionaries would be able to enter and leave countries as planned has highlighted to us the importance of the work of mobilising Africans to reach both their own, and other, people groups. In addition, it is very apparent to us that we need to listen to Africans to hear their views on what role Western missionaries should have in Africa. One of our missionaries, who works as the Mobilisation Officer in AIM's Central Region, recently interviewed two Ugandans who are involved in mission work. One of them responded with the following thought-provoking words:

"I actually think that there's beauty in all of us working together, everyone bringing their strength to the table. Everyone bringing their experience, the things that God, by his providence, has allowed to flourish and shine in your context. Obviously not everything will work everywhere, and I think that that speaks into the posture from which you come."

"But I think two things. Number one is that there are fires that are burning already in Africa. There are indigenous missions organisations that are beginning to emerge. There's a fresh awakening to mission within Africa, there is growing interest within Africa for involvement. And I think that one of the things you could do is to come and inspire and encourage those fires with your experience. Not necessarily – how do I put it? – not necessarily wanting it done the way it is done elsewhere, you understand, but inspiring, encouraging, motivating."

And while the Covid-19 pandemic may have given us a sense of greater urgency regarding the work of encouraging indigenous missions in Africa, the fact that 2020 was also the year in which AIM celebrated its 125th anniversary has also spurred us on to reassess the appropriateness of our priorities and methods.

In addition to the ways in which Covid-19 has disrupted the travel plans of our missionaries, lockdown restrictions within Europe have affected the way in which we mobilise and support individuals. Over the space of a few days in late March 2020, the European office moved from its physical location in Nottingham, to being scattered across the homes of our various staff members. We give particular thanks to God for the way in which he has blessed us with an IT infrastructure which could cope with this change, as well as for the adaptability and resilience of staff members. Meetings moved online, and we recognised that while we had lost the benefits of face-to-face meetings, we had gained an ability for meetings to take place without the cost and time involved in travelling around the country. We also had the joy of having AIM's retired missionaries join us in times of prayer from time to time. Sadly, the events which we had planned to mark our 125th anniversary had to take place online, but we hope that by making the event available digitally, we were able to reach a wider audience than if we had had physical meetings.

Despite the challenges which we encountered during the year, there have been many milestones to celebrate – the translation of the whole of Luke's Gospel into the Alagwa language, the ways in which Jesus

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has been revealing himself to unreached people on the Indian Ocean Islands through dreams and visions alongside the faithful witness of our workers, and the willingness of a number of our missionaries to take up new assignments, despite the upheaval that this has meant for them and their families.

These examples of God at work through the sacrificial service of his people has enabled new believers to come to faith, and more unreached people groups being given access to the gospel. All of our achievements have contributed towards AIM International's Vision 2020 goals, and we have seen some encouraging movement towards those goals. At the end of 2020, AIM International, through its own or its partner personnel, was engaging with 115 unreached people groups, and during the year, there were 1,096 baptisms of individuals from these people groups, and 161 new churches planted among them. 1,721 African leaders were equipped for ministry during the year, and 115 African missionaries mobilised for ministry. These figures represent changes which have taken place in people's lives as a direct result of AIM's ministries, and exclude results unrelated to AIM's activities.

In all our achievements, we owe much to our missionaries and supporters, but we owe more to our faithful God, who has enabled us in our work.

THANKS

We would like to thank again all our supporters for their prayers and donations, without whom we would not have been able to achieve any of the activities as described above. We were particularly humbled by the generosity of our supporters during the year, with the level of donations exceeding our expectations, despite the backdrop of wider economic uncertainties. It is our joy and privilege to be Christ's witnesses to the ends of the earth, and we hope that you, too, will be encouraged to be part of that work. It is through your praying and giving that lives continue to be transformed by the gospel among Africa's peoples, and especially among African unreached people groups.

We would also like to acknowledge the hard work and perseverance of our missionary personnel, recognising that they are making great sacrifices to serve God and Africa's peoples.

Above all, we would like to give thanks to God for his equipping and enabling, understanding that he is in control of all things, and will continue to provide for our ongoing work. 2020 was a year in which the word 'unprecedented' was used again and again; in AIM, we continue in our confidence that while recent events may indeed be unprecedented, God continues to be sovereign, and no event occurs which is outside of his will.

"Now to him who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen."

Ephesians 3: 20 - 21

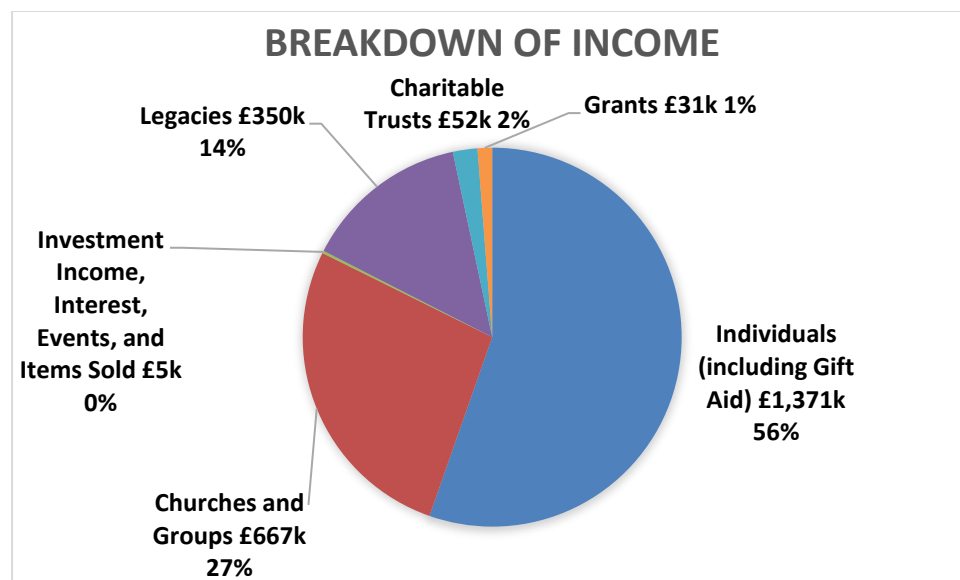
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FINANCIAL REVIEW

Income



Total income for the year was £2.45m (2019: £2.55m). The principal source of funding is through voluntary donations from individuals (including legacies), churches, trusts and other Christian organisations, with £2.44m (2019: £2.53m) being received through these means during the year. Of this amount, £350k was from people leaving legacies in their will (2019: £531k), and £31k from grants from the government's Job Retention Scheme (2019: nil). The other £5k received during 2020 (2019: £15k) was from investment income and interest, events run, and items sold.

We continue to be very grateful to all those who have made donations to support our work during the year, and acknowledge the generosity and sacrifice which these gifts represent, especially during a period of economic uncertainty. In particular, we are grateful for the individuals who remember us in their wills through leaving legacies. We received donations from 15 (2019: 15) estates in the year, representing 14% of total income (2019: 21%).

Voluntary income - £2.44m

Voluntary income is primarily in the form of restricted gifts, which account for 70% of the total and is largely the means of funding our missionaries and associated projects. The remaining voluntary income comprising unrestricted gifts, and income from investments, is the main means of supporting our mobilisation, recruitment and member care functions.

Each missionary is funded by a separate restricted fund, and we work with them to produce an annual budget, and to provide regular reports, so that each missionary can see how much is in their fund. We also monitor income and expenditure from each restricted fund in order to anticipate any shortfalls in funding, so that this can be addressed before it becomes critical. In this way, missionaries are enabled to continue

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in their overseas service without their work being interrupted by needing to return to their home country for a period of unanticipated financial support raising. Missionaries build up a team of supporters who will support them in prayer or finance, or both.

As well as supporters who give prayer or financial support specifically for the work of individual missionaries, there are others who will support our work more generally, providing unrestricted funds to be used for any aspect of our work, and praying regularly for the work, through keeping in touch with prayer requests through reading our literature, or attending prayer group meetings or other AIM events. These supporters are a vital means by which we are enabled to carry out our work, and we would like to express our sincere gratitude to each supporter for their continued faithful commitment to our work, and to seeing God glorified among African peoples.

Fundraising

Mindful of the legal requirements (Charities (Accounts and Reports) Regulations 2008) resting on us, the following should be noted concerning our fundraising activity:

- Fundraising is either undertaken centrally through our general publications, for example our 'Connect' magazine, or via our staff and missionaries, for example through their regular prayer letters
- In all cases we strive to honour and respect our supporters and potential supporters considering them as fellow-workers in our gospel activity. We endeavour not to intrude unreasonably on their privacy, or place undue or persistent pressure on them to make a donation
- As soon as is reasonably practical, our database is adapted to reflect the request of any individual or organisation not to be included in future mailings
- No complaints concerning our fundraising activity were received during the reporting period.

We are registered with the Fundraising Regulator and have adopted their stated Code of Fundraising Practice in all our fundraising activity.

Investments

Both long term and short term investments are held, with the aim of producing the best financial return within an acceptable level of risk.

The investment objective for the long term reserves is to generate a return in excess of inflation over the long term, while generating an income to support our ongoing activities.

The investment objective for the short term reserves is to preserve the capital value with a minimum level of risk. This is achieved through making short term deposits with a spread of banks, with a limit to the amount which may be deposited with any counterparty, that limit being dependent on the bank's Fitch rating. Assets should be readily available to meet unanticipated cash flow requirements.

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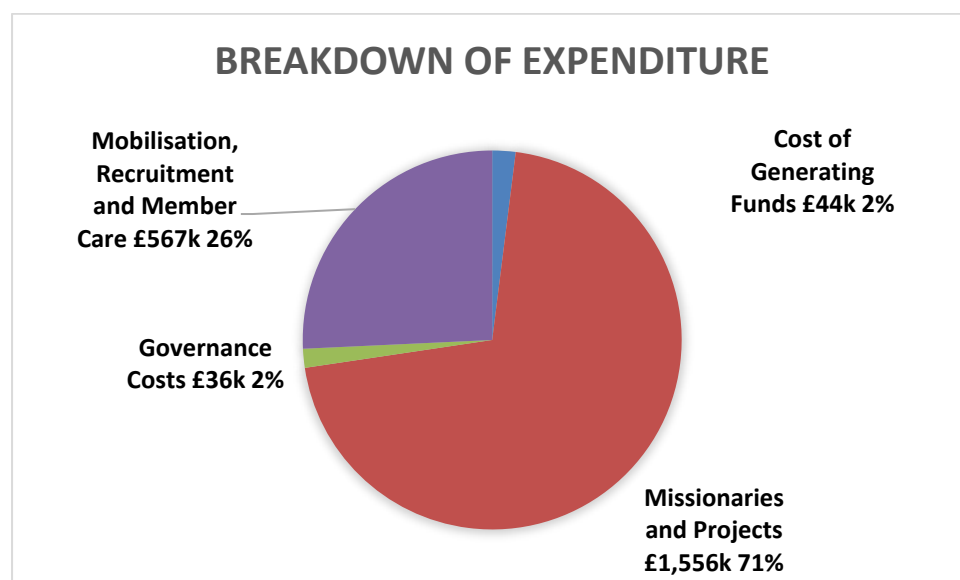
FOR THE YEAR ENDED 31 DECEMBER 2020

Our ethical investment policy states that no investments should be held with companies that have significant involvement (>10% of turnover) in tobacco, alcohol, pornography, gambling, energy coal extraction and strategic military sales, or who do not meet the FTSE4Good Index screen for baby milk substitutes, MSCIs standard screen for abortifacients, the high interest rate lending policy followed by the CBF Church of England Funds or minimum ESG standards (as per FTSE's ESG ratings).

At 31st December 2020 the market value of the investment in the COIF Charities Ethical Investment Fund was £3 (2019: £3). This investment is held in accordance with the powers available to the trustees under the Charities Act 2011.

At 31st December 2020 there were deposits and cash balances of £2.3m (2019: £1.6m).

Expenditure



Total expenditure for 2020 was £2.20m (2019: £2.42m). Of this, £2.16m (2019: £2.38m) was charitable expenditure committed to furthering and supporting our various mission activities, with £1.56m towards the direct costs of AIM missionaries and projects, £567k towards our work of mobilising, recruiting, and caring for our missionaries, and £36k towards governance costs, i.e. those costs relating to our constitutional and statutory requirements. Charitable expenditure represents 98% of total expenditure (2019: 98%).

The other 2%, or £44k, (2019: £47k) related to the cost of generating funds.

The direct support of 76 (2019: 82) missionaries, including 17 (2019: 16) from Continental Europe who are not employed by us, with associated projects, in Africa and Europe continues to be our largest area of operation with 71% (2019: 68%) of charitable expenditure related to this. Mobilisation, recruitment and member care are the major focus of the European Mobilising Office and 26% (2019: 29%) of charitable expenditure was committed to this.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Summary Financial Position

In the year there was a surplus of £243k (2019: £127k surplus) on the total funds, made up of a surplus of £252k (2019: £81k surplus) on the general funds, a deficit of £7k (2019: £12k deficit) on the designated funds, and a deficit of 1k (2019: £58k surplus) on the restricted funds.

We continue to express our utter dependence on God for his provision for all our needs, including our financial needs.

No material uncertainties that may cast significant doubt about our ability to continue as a going concern have been identified by the trustees. We have continued to look particularly closely at the potential impact of Covid-19, recognising the potential this has to have a negative impact on income to both our unrestricted and restricted funds. Income to all funds surpassed our expectations during 2020, and although unrestricted income for the first four months of 2021 is about 10% below budget, this does not represent a significant shortfall. Our current financial projections give no reason to believe that our level of reserves will fall below our required target within the next four years

Grants Policy

We make occasional limited grants for the work in accordance with its charitable objects from its unrestricted income.

RISK REGISTER

Our risk register is comprehensively reviewed on a regular basis by management, and annually by the trustees. In addition, the trustees also review the highest risks (which are also deemed to be our key risks) on a quarterly basis. Risks are assessed on both their likelihood and their impact, and high risks are those with a risk rating of 20 or above in accordance with the following simple matrix. Each risk is located in the portfolio of one of the members of the Leadership Team, and is monitored on an ongoing basis, in order that the register can be revised as necessary.

		5	10	15	20	25
Very likely	5	Low	Medium	Medium	High	High
Likely	4	Low	Medium	Medium	Medium	High
Possible	3	Low	Low	Medium	Medium	Medium
Unlikely	2	Low	Low	Low	Medium	Medium
Very Unlikely	1	Low	Low	Low	Low	Low
RISK		1	2	3	4	5
RATING		Minor	Moderate	Significant	Serious	Major
MATRIX						

Although working in Africa carries certain inherent risks with it, these are monitored and managed, for example through appropriate insurance policies, or training for those required to live or travel in Africa.

We currently have no risks identified as high risks. Within the medium risks, the highest scoring are as follows:

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

- **Unrestricted donations do not meet fundraising targets**

The risk is that the fundraising targets set for our unrestricted funds in 2021 are not met, leading to a larger than budgeted deficit on the unrestricted funds in 2021.

These fundraising targets were put in place at the end of 2020, having analysed our fundraising activities, as well as the pattern of giving of our supporter base, and with consideration having been given to the likely economic impact of the ongoing Covid-19 situation.

We are continuing to connect with our supporters in order to keep them informed about our work, and the difference their donations make, and to express our appreciation for their support, whatever size that may be. We have found that the recent uptake in video conferencing among all age groups has meant that we can still communicate with many supporters, despite lockdown and social distancing restrictions. However, we are also aware that if a high proportion of our supporters or potential supporters experience job losses or salary reductions as a result of Covid-19, this will inevitably reduce the amount they are willing and able to give.

Since the UK economic situation is constantly changing, this is an area on which we are keeping a close watch. Our current level of reserves is also a key mitigating factor.

- **Access to Business Data**

The risk is that we permanently lose our ability to access critical organisational data and/or temporarily lose access to critical organisational data for a sustained period of time.

Business data is vital to everything that we do. There is little that we can do to reduce the impact of this risk occurring, since we cannot reduce our reliance on data, and our controls as outlined below are therefore largely geared around reducing the likelihood.

All data is required to be stored electronically, and is backed up offsite on a daily basis, by an external IT company.

Cyber insurance has been in place since 2020, with cyber security training being offered as part of that insurance, which most staff members have completed. We have also introduced multi-factor authentication on email and password manager accounts.

We also have Additional Cost of Working Business Interruption cover under our insurance policy.

Work is being undertaken to move all electronic data to the cloud, thus reducing the risks associated with server failure. The server-based CRM system has already been replaced with a cloud-based one, and the intention is that all other data will be cloud-based by April 2022.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

RESERVES POLICY AND PLANS FOR THE FUTURE

Our reserves needs are determined by both the opportunities before us, and the financial impact of any possible, likely, or very likely risks facing us, with the reserves target being calculated by adding together an amount which is opportunity-driven, and an amount which is risk-driven.

In recent years, we have worked to budget more sustainably for our unrestricted funds, and our budgeted deficit for 2021 of £166k represents a figure which takes us towards our target of having a break-even unrestricted fund budget by 2023.

The financial impact of the possible, likely, or very likely risks outlined in the risk register being realised is estimated to be £202k. The total reserves requirement, including a provision against the budgeted deficit of 2021 of £166k, is £368k (2020: £497k). The actual level of reserves held by the charity is £1.27m (2020: £1.02m). Therefore, we have been able to end the year with a level of reserves which, while above our required target, we believe to be appropriate and which will put us in a strong position to continue to react to the economic uncertainties generated by Covid-19. Both the reserves policy and the reserves requirement are reviewed at least annually by the Board.

During 2021, AIM International will be undertaking an external evaluation of the organisation, and developing its vision and strategy for the period covering 2021 – 2024. During this time, we will continue our existing work of sending and supporting missionaries to African peoples, while ensuring that we will be in a position to deliver whatever is required in order to contribute towards realising AIM International's vision.

All of our plans for the future are offered as a response which is wholly dependent on God. We are totally committed to seeing God glorified as his Kingdom is extended among the peoples of Africa, but we know that it is God, and only God, who has the ability to fulfil that vision. Likewise, while these plans reflect our response to that vision and its call to mobilise personnel into ministry among African peoples, we acknowledge our absolute dependence on God to see that vision become reality. Furthermore, the response represents a financial commitment which can only be sustained as God releases the necessary financial resources, thus enabling the mobilising ministry to be completed, a fact which we are particularly mindful of when faced with a time of financial challenge.

GOVERNANCE AND MANAGEMENT

Africa Inland Mission International is a charitable company ('the charity') whose business is governed by a Board of Trustees (details of which can be found on page 1). The Memorandum and Articles of Association by which the charity is governed were revised in 2009.

The Board of Trustees met four times in 2020 and operates the Policy Governance (Carver) model of governance. This is a method of governance that enables boards to focus on the future of the organisation and its own governance processes, while empowering the CEO and the staff to manage the organisation within pre-defined boundaries. Policy Governance strengthens the organisation through board adoption of

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

a comprehensive set of written policies and protects the organisation through board monitoring of policy compliance.

The Policy Manual has been reviewed to ensure its alignment with the seven principles set out in the Charity Governance Code (3rd Edition 2020). Subsequently several adaptations have made to the Policy Manual to ensure the continued good governance of the charity.

Using this model, the Board governs the charity on behalf of the moral 'owners' through formal written policies. These policies define the Ends, Governance Process, Board-Executive Relationship and Executive Limitations. Compliance with these policies is monitored through a system of Board self-evaluation, formal CEO monitoring reporting, external audit and direct inspection.

The Trustees:

- are recruited from committed evangelical Christians, with a heart for African people and who possess a mixture of the skills and experience required to govern the charity.
- serve for a term of three years and are eligible for reappointment.
- go through a process of induction and ongoing training to ensure that they have a good understanding of the work of the charity, their legal responsibilities as trustees (including the principles of charity law and financial management), the chosen mode of governance and the strategic plans in place. This induction and training takes place via a number of different means, including spending informal time with the CEO and/or the Board Chair, and reading through literature and other key documents relating to work of the charity and the mode of governance.

The trustees have delegated to the CEO the responsibility for maintaining adequate controls and reporting to the trustees on a regular basis.

Remuneration and benefits of all the charity's personnel (including the key management personnel) are set in line with other comparable organisations, taking into account the level of skills and experience required, responsibility given, and the rate of inflation. In particular, reference will be made to the most recent Global Connections salary survey, and salaries paid by other local businesses and charities. The CEO's level of remuneration is set and agreed by the trustees; all other positions are set by individual line managers and agreed by the members of the Leadership Team.

All the trustees give freely of their time, and no trustee received remuneration for their work for the charity in the year.

An annually updated register of interests is held for both trustees and key management personnel in order to identify any potential conflicts of interest. In the event of a conflict of interest arising, the trustee or staff member is asked either to leave the room and/or take no part in any discussion or decision.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

SAFEGUARDING

The trustees of AIM acknowledge the four expectations placed on them by the Charity Commission namely to:

- Provide a safe and trusted environment: safeguarding involves a duty of care to everyone who comes into contact with AIM, not just vulnerable beneficiaries such as children and young people.
- Set an organisational culture that prioritises safeguarding, so it is safe for people to report incidents and concerns in the knowledge they will be dealt with appropriately.
- Have adequate safeguarding policies, procedures and measures to protect people and make sure these are made public, reviewed regularly and kept up to date.
- Handle incidents as they arise. Report them to the relevant authorities including the police and the Charity Commission; we recognise the need to learn from any mistakes and put in place the relevant mechanisms to stop them happening again.

The trustees are committed to these expectations and have safeguarding policies and procedures in place; however, we recognise the need continually to review these policies and procedures and are committed to that process. One of the trustees has specific responsibilities as the safeguarding lead on the Board.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors in relation to company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure of the charity during that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. 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.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF DISCLOSURE TO AUDITORS

The trustees who held office at the date of approval of this Annual Report, as set out above each confirm that:

- so far as they are aware, there is no relevant audit information (information required by the charity's auditor in connection with preparing their report) of which the charity's auditors are unaware; and
- as the directors of the charity the trustees have taken all the steps they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.
- these financial statements have been drawn up in accordance with current statutory requirements and the "Statement of Recommended Practice: Accounting and Reporting by Charities", published by the Charity Commission for England and Wales in 2020.

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The trustees had relevant provisions in place during the year.

AUDITORS

Mazars LLP have signified their willingness to continue as auditors to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2020) and in accordance with the Financial Reporting Standard 102 for charities.

Approved by the Board of Trustees and signed on their behalf by:



H Curran
Chair

Date: 10th June 2021

AFRICA INLAND MISSION INTERNATIONAL
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
FOR THE YEAR ENDED 31 DECEMBER 2020

OPINION

We have audited the financial statements of Africa Inland Mission International (the 'charity') for the year ended 31 December 2020 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

AFRICA INLAND MISSION INTERNATIONAL
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
FOR THE YEAR ENDED 31 DECEMBER 2020

OTHER INFORMATION

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 DECEMBER 2020

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 DECEMBER 2020

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, The Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 DECEMBER 2020

Our audit procedures in relation to fraud included but were not limited to:

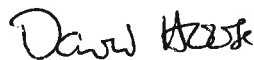
- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose

(Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

Park View House

58 The Ropewalk

Nottingham

NG1 5DW

Date: 16 June 2021

AFRICA INLAND MISSION INTERNATIONAL

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

		2020	2020	2020	2020	2019
		General	Designated	Restricted	Total	Total
		Funds	Funds	Funds	Funds	Funds
Note		£	£	£	£	£
Income from:						
Donations and legacies	2	722,962	-	1,717,781	2,440,743	2,534,864
Charitable activities	2	-	-	-	-	2,660
Investments	2	5,211	-	-	5,211	12,665
Total incoming resources		728,173	-	1,717,781	2,445,954	2,550,189
Expenditure on:						
Raising Funds	3	40,618	-	3,147	43,765	47,162
Charitable Activities	3	442,809	246	1,715,866	2,158,921	2,376,511
Total	4	483,427	246	1,719,013	2,202,686	2,423,673
Net gains on investments	7	-	-	-	-	-
Net income/(expenditure)		244,746	(246)	(1,232)	243,268	126,516
Transfers between funds	10	6,740	(6,740)	-	-	-
Net movement in funds		251,486	(6,986)	(1,232)	243,268	126,516
Reconciliation of funds:						
Total funds brought forward		1,023,475	476,714	955,114	2,455,303	2,328,787
Total funds carried forward		1,274,961	469,728	953,882	2,698,571	2,455,303

AFRICA INLAND MISSION INTERNATIONAL

BALANCE SHEET

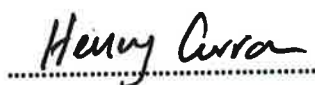
FOR THE YEAR ENDED 31 DECEMBER 2020

Company Registration No:

04598557

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible fixed assets	6		419,588		426,558
Investments	7		3		3
			<u>419,591</u>		<u>426,561</u>
Current assets					
Debtors	8	63,248		520,472	
Cash at bank and in hand		<u>2,285,736</u>		<u>1,571,942</u>	
		2,348,984		2,092,414	
Creditors:					
Amounts falling due within one year	9	<u>(70,004)</u>		<u>(63,672)</u>	
Net current assets			<u>2,278,980</u>		<u>2,028,742</u>
Net assets	10		<u>2,698,571</u>		<u>2,455,303</u>
Funds					
Unrestricted:					
General Fund	12	1,274,961		1,023,475	
Designated Funds	12	<u>469,728</u>		<u>476,714</u>	
		1,744,690		1,500,189	
Restricted Funds	11		<u>953,882</u>		<u>955,114</u>
			<u>2,698,571</u>		<u>2,455,303</u>

Approved by the Board of Trustees and signed on its behalf by:



H Curran
Chair

Date: 10 June 2021

AFRICA INLAND MISSION INTERNATIONAL

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash used in operating activities	(a)	714,461	(344,671)
Cash flows from investing activities:			
Returns on investments			
Dividends, interest and rents from investments		5,211	12,665
Purchase of property, plant and equipment		(5,878)	(1,804)
Proceeds from sale of investments		-	-
Net cash provided by (used in) investing activities		(667)	10,861
Change in cash and cash equivalents in the reporting period		713,794	(333,810)
Cash and cash equivalents at the beginning of the reporting period		1,571,942	1,905,752
Cash and cash equivalents at the end of the reporting period		2,285,736	1,571,942

FOOTNOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of net outgoing resources for the year to net outflow from operating activities

Net incoming/(outgoing) resources	243,268	126,516
Less: dividends & interest	(5,211)	(12,665)
Add: depreciation	12,851	12,060
Decrease/(increase) in debtors	457,222	(455,623)
Increase/(decrease) in creditors	6,331	(14,958)
Net cash outflow from operating activities	714,461	(344,671)

(b) Increase in Cash

Opening balance	1,571,942	1,905,752
Balance at 31 December 2020	2,285,736	1,571,942
(Decrease)/increase in year	713,794	(333,810)

1 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Africa Inland Mission International 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 note(s).

b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c) Funds

Restricted funds, which have been given for a specific purpose and can only be used for that purpose without the consent of the donor, are differentiated from unrestricted funds which may be used for any of the general purposes of the charity decided by the trustees.

Funds designated by the trustees for a specific purpose are also unrestricted.

d) Grants

Africa Inland Mission International makes occasional limited grants for the work in accordance with its charitable objects from its unrestricted income.

e) Depreciation

All properties, property refurbishment and computers and equipment worth more than £1,500 are capitalised.

Depreciation is calculated so as to write off the cost over the expected useful life of the assets concerned as follows:

Property	- over 50 years from date of property purchase
Major property refurbishment	- over 15 years from date of the refurbishment
Computers and equipment	- over 3 years from date of purchase

The purchase price of the freehold property is considered to be 20% for land (which is not depreciated) and 80% for buildings (which is depreciated as above).

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

f) Fixed Asset Investments

Investments are initially stated at their transaction value, and subsequently measured at market value at the balance sheet date. Realised and unrealised gains or losses for the year are accounted for through the Statement of Financial Activities.

g) Incoming resources

Donations

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income and interest receivable

Interest entitlements are accounted for as they accrue and dividends are accounted for when due and payable.

h) Resources expended

All expenditure is recognised on an accruals basis.

Cost of Generating Funds

Cost of generating funds are costs directly incurred in seeking voluntary donations, as well as a proportion of staff costs and overheads.

Support Costs

Support costs are allocated across the charitable activities as an estimate of time spent on each activity.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Home Administration Costs

These are the contributions made by Mission Partners in the form of either a flat rate charge, in the case of short termers, or for long termers and projects as a percentage of received support donations used towards the ongoing Mobilisation, Recruitment and Member Care costs incurred by the charity.

Governance Costs

Governance costs are costs directly incurred in order for the charity to fulfil its legal and statutory requirements, as well as a proportion of staff costs and overheads.

Pension Contributions

Pension contributions are accounted for as contributions are payable.

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

j) Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.

k) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will by definition, seldom equal the related actual results. The Trustees have not identified any critical accounting judgements or key sources of estimation uncertainty in preparing these financial statements.

AFRICA INLAND MISSION INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2 ANALYSIS OF INCOMING RESOURCES

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<i>Voluntary Income</i>				
General donations	342,268	1,717,781	2,060,049	2,003,975
Legacies	349,980	-	349,980	530,889
Grants received	30,714		30,714	-
Total voluntary income	722,962	1,717,781	2,440,743	2,534,864
<i>Charitable Activities</i>				
Conference income	-	-	-	1,550
Items sold	-	-	-	1,110
Total charitable activities	-	-	-	2,660
<i>Investment income</i>				
Investment income	-	-	-	-
Interest received	5,211	-	5,211	12,665
Total investment income	5,211	-	5,211	12,665
Total Incoming Resources	728,173	1,717,781	2,445,954	2,550,189

Incoming resources are split as follows:

United Kingdom	91%
Europe	3%
Rest of the World	6%

In 2019, of the total incoming resources, £1,924,003 were to restricted funds and £626,186 was to unrestricted funds.

AFRICA INLAND MISSION INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3 RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
COST OF GENERATING FUNDS	40,618	-	3,147	43,765	47,162
CHARITABLE ACTIVITIES					
Mobilisation, Recruitment and Member Care					
Long Term	390,442	189	35,710	426,341	506,128
Short Term	134,543	46	6,007	140,596	193,091
Sub total	524,985	235	41,717	566,937	699,219
 Missionaries and projects	20,000	-	1,536,424	1,556,424	1,644,731
 Governance costs	33,172	11	2,377	35,560	32,563
Home Administration	(135,348)	-	135,348	-	-
	442,809	246	1,715,866	2,158,921	2,376,513
	483,427	246	1,719,013	2,202,686	2,423,675

In 2019, of the total resources expended, £1,866,350 was to restricted funds and £547,813 was to unrestricted funds.

AFRICA INLAND MISSION INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2020****4 TOTAL RESOURCES EXPENDED**

Resources expended are stated after charging:

	2020	2019
	£	£
Operating Leases	3,711	4,507
Depreciation	12,851	12,060
Auditor's remuneration	10,238	10,037

Taxation

As a charity, Africa Inland Mission International is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Staff Costs

	Total	Total
	2020	2019
	£	£
Total Gross Salaries	918,279	1,029,140
Employers' NI	60,385	64,481
Employers' Pension Costs	128,246	143,875
Redundancy	-	20,952
	<u>1,106,910</u>	<u>1,258,448</u>

No employee had emoluments in excess of £60,000 (2019: £60,000)

Contributions were made to the Global Connections pension scheme.

Employers' NI includes provision for Class 2 VDW contributions for overseas workers.

The key management personnel of the charity comprises the trustees, CEO, the Personnel Director, the Finance Director, the Mobilisation Director and the Communications Manager. The total employee benefits of the key management personnel were £209,895 (2019: £206,157).

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

The average number of employees, analysed by function was:

	2020	2019
Long Term	13	15
Short Term	4	5
Missionaries	51	55
(serving for at least one year)		
Total	<u>68</u>	<u>75</u>

The full-time equivalent number of employees, analysed by function was:

	2020	2019
Long Term	11	12
Short Term	3	4
Missionaries	51	55
(serving for at least one year)		
Total	<u>65</u>	<u>71</u>

Related party transactions

No trustee received any remuneration for their services during the year.

The aggregate value of donations without conditions in the year from trustees and key management personnel was £33,803 (2019: £15,051).

Additionally, £nil was received from no (2019: two) trustees for attendance at an AIM Conference (2019: £243 two trustees). These transactions were made on the same terms as for other members of the public.

No payments were made to trustees for reimbursement of travel expenses during 2020 for travel expenses (2019: £nil).

£69,872 (2019: £50,323) was paid for the costs of the daughter and son-in-law of J Byrne in connection with their employment and ministry as missionaries of Africa Inland Mission International.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Volunteers

In addition to the employees above, Africa Inland Mission International received voluntary help from a number of individuals: 11 served in Africa on the short term programme, 9 on individual placements of between 1 and 12 months, 2 on student electives.

1 individual served in the Nottingham office providing administrative help.

We are very grateful to these volunteers and their willingness to serve in this way.

Although it is difficult to put a monetary service, we trust that their work will provide long term fruit for God's kingdom.

5 GRANTS

During the year, grants of £20,000 were made (2019: £nil). £10k was given to AIM South Africa, and £10k was given as a contribution towards a research project looking into approaches towards cross-cultural mission among churches and mission agencies in the UK.

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Computers & Equipment £	Total £
Cost			
At 1 st January 2020	770,243	69,354	839,597
Additions in year	-	5,878	5,878
Disposals	-	-	-
At 31 st December 2020	770,243	75,232	845,475
Depreciation			
At 1 st January 2020	344,885	68,151	413,036
Charged in year	10,290	2,561	12,851
Disposals	-	-	-
At 31 st December 2020	355,175	70,712	425,887
Net book value			
At 31 st December 2020	415,068	4,521	419,588
At 31 st December 2019	425,358	1,203	426,561

AFRICA INLAND MISSION INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 FIXED ASSET INVESTMENTS

	2020	2019
	£	£
Quoted Investments		
Market value at 1 st January 2020	3	2
Disposals	-	-
Net realised gains	-	1
Net unrealised gains	-	-
Market value at 31 st December 2020	<u>3</u>	<u>3</u>
Historical cost at 31 st December 2020	<u>2</u>	<u>2</u>

At 31st December 2020, investments were 1 unit of the COIF Charities Ethical Investment Fund, a common investment for charities, managed by CCLA Investment Limited.

Fixed asset investments are held primarily to provide an investment return for the Charity.

8 DEBTORS

	2020	2019
	£	£
Income tax recoverable	14,905	12,593
Prepayments & accrued interest	26,542	28,974
Other debtors	<u>21,801</u>	<u>478,905</u>
	<u>63,248</u>	<u>520,472</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	12,404	15,108
Accruals	33,788	23,742
Other creditors	2,671	2,512
Other tax and NI	<u>21,141</u>	<u>22,311</u>
	<u>70,004</u>	<u>63,672</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Tangible Fixed Assets £	Investments £	Net current assets less liabilities £	Total £
Restricted Funds	-	-	953,882	953,882
Unrestricted Funds			-	
- Property	415,066	-	-	415,066
- Other Designated Funds	-	-	54,661	54,662
- General Fund	4,522	3	1,270,436	1,274,961
	<u>419,588</u>	<u>3</u>	<u>2,278,980</u>	<u>2,698,571</u>

Transfers Between Unrestricted Funds

	General Funds £	Designated Funds £
Property Fund	10,290	(10,290)
Property Maintenance Fund	(3,550)	3,550
	<u>6,740</u>	<u>(6,740)</u>

The above transfers relate to:

- 1) Transfer of property depreciation to property fund
- 2) Transfer of funds to cover future repairs and maintenance to the property as approved by the Trustees

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Tangible Fixed Assets £	Investments £	Net current assets less liabilities £	Total £
Restricted Funds	-	-	955,114	955,114
Unrestricted Funds				
- Property	425,357	-	-	425,357
- Other Designated Funds	-	-	51,357	51,357
- General Fund	1,202	3	1,022,270	1,023,475
	<u>426,558</u>	<u>3</u>	<u>2,028,741</u>	<u>2,455,303</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Transfers Between Unrestricted Funds

	General Funds £	Designated Funds £
Property Fund	10,759	(10,759)
Property Maintenance Fund	(7,800)	7,800
	<u>2,959</u>	<u>(2,959)</u>

11 MOVEMENT IN RESTRICTED FUNDS – CURRENT YEAR

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Closing Balance £
Missionary Funds	734,029	1,559,861	(1,466,970)	826,920
Projects	221,085	157,920	(252,043)	126,962
	<u>955,114</u>	<u>1,717,781</u>	<u>(1,719,013)</u>	<u>953,882</u>

At 31st December 2020, funds allocated to projects but not dispersed were as follows:

	Closing Balance £
AIM Europe missionary projects	14,390
Other mobilising regions	88,684
A.I.M. Central Region	5,048
A.I.M. Eastern Region	5,934
A.I.M. Northern Region	1,970
A.I.M. Southern Region	1,251
A.I.M. International Office	6,344
Africa Based Support	1,530
R.V.A.	645
A.I.M. Diaspora Region	442
A.I.M. Field Admin Account	722
	<u>126,960</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

MOVEMENT IN RESTRICTED FUNDS – PRIOR YEAR

	Opening Balance	Incoming Resources	Outgoing Resources	Closing Balance
	£	£	£	£
Missionary Funds	808,410	1,604,240	(1,678,621)	734,209
Projects	89,051	319,763	(187,729)	221,085
	<u>897,461</u>	<u>1,924,003</u>	<u>(1,866,350)</u>	<u>955,114</u>

At 31st December 2019, funds allocated to projects but not dispersed were as follows:

	Closing Balance
	£
AIM Europe missionary projects	136,281
Other mobilising regions	58,120
A.I.M. Central Region	6,344
A.I.M. Eastern Region	4,671
A.I.M. Northern Region	2,719
A.I.M. Southern Region	2,048
A.I.M. International Office	6,112
Africa Based Support	2,190
R.V.A.	2,180
A.I.M. Diaspora Region	420
	<u>221,085</u>

AFRICA INLAND MISSION INTERNATIONAL
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FOR THE YEAR ENDED 31 DECEMBER 2020

12 DESIGNATED FUNDS – CURRENT YEAR

	Opening Balance	Transfers from General Funds	Direct Costs	Transfers to General Funds	Closing Balance
	£	£	£	£	£
Property Fund	425,356	-	-	(10,290)	415,066
Property Maintenance Fund	31,077	3,550	(246)	-	34,381
MDF – Special Ministries	3,265	-	-	-	3,265
MDF – European Partnership Development	17,016	-	-	-	17,016
	476,714	3,550	(246)	(10,290)	469,728

Footnotes:

The above funds have been set up to earmark general unrestricted funds monies for the objects indicated by the fund title. The main funds currently in use are:

- i. Property Fund: To fund the charity's total freehold and long leasehold property (see details in note 6).*
- ii. Property Maintenance Fund: To fund repair and redecoration work to the charity's property.*
- iii. Ministry Development Fund - Special Ministries: To fund research into the most appropriate means through which to deploy increasing numbers of Missionaries into Africa.*
- iv. Ministry Development Fund – European Partnership Development: To support the work of AIM in Francophone Europe*

DESIGNATED FUNDS – PRIOR YEAR

	Opening Balance	Transfers from General Funds	Direct Costs	Transfers to General Funds	Closing Balance
	£	£	£	£	£
Property Fund	436,115	-	-	(10,759)	425,356
Property Maintenance Fund	24,215	7,800	(938)	-	31,077
MDF – Special Ministries	11,839	-	(8,574)	-	3,265
MDF – European Partnership Development	17,016	-	-	-	17,016
	489,185	7,800	(9,512)	(10,759)	476,714

AFRICA INLAND MISSION INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13 CHANGES IN NET DEBT

	At 1 Jan 2020	Cash flows	Other non-cash changes	At 31 Dec 2020
	£	£	£	£
Cash and cash equivalents				
Cash	1,571,942	713,794	-	2,285,736
Overdrafts	-	-	-	-
	<u>1,571,942</u>	<u>713,794</u>	<u>-</u>	<u>2,285,736</u>

14 PENSION COMMITMENTS

Africa Inland Mission International operates two defined contribution pension schemes. The assets of the schemes are held separately from those of Africa Inland Mission International in independently administered funds. The amount charged in the accounts represents contributions payable by Africa Inland Mission International to the funds and amounted to £128,246 (2019: £143,875).

15 LEASING COMMITMENTS

At 31 December 2020 there were future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Less than one year	4,472	898
Within two to five years	16,428	-
More than five years	1,142	-
	<u> </u>	<u> </u>