



Aid to the Church in Need

AID TO THE CHURCH IN NEED (UNITED KINGDOM)

Company 4747666

Registered Charity (England and Wales) 1097984

Registered Charity (Scotland) SCO40748

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2023

Aid to the Church in Need (United Kingdom) Information

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**Trustees' & Directors' Annual Report for
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Highlights of Aid to the Church in Need (United Kingdom) 2023 Annual Report

- ACN (UK) further strengthened all policies, including governance and risk management. The trustees, in conjunction with ACN International, continued to ensure the implementation of robust safeguarding procedures and all terms set out in signed agreements with Project Partners.
- At ACN (UK)'s invitation, Bishop Oliver Dashe Doeme of Maiduguri in Nigeria was keynote speaker at a packed Parliamentary event in October 2023 which saw the launch of the charity's Religious Freedom in the World 2023 – Africa Update.
- ACN (UK) invited Margaret and Dominic Attah, survivors of the June 2022 massacre at St Francis Xavier's Church, Owo, Nigeria, for events including a Parliamentary meeting held on #RedWednesday – 22nd November. That day, her case was referenced during Prime Minister's Questions, where the PM highlighted #RedWednesday. In the evening, she received the inaugural #RedWednesday 'Courage to be Christian' award.
- Thanks to the generosity of benefactors, ACN (UK) provided £8,945,330 (2022 £7,855,787) in aid through 250 project payments in 68 countries.
- Priorities for aid during the period included: £1,287,557 to support the Church in Ukraine; funding of £2,882,572 to Christian communities in Africa, many experiencing ongoing violence; £1,791,566 for the Middle East where we provided vital aid to communities suffering in Lebanon, Syria and Iraq; and help to Church communities in Asia totalling £1,663,797.
- The charity's income in 2023 was £12,958,323 which was up 6.7% on 2022. Donations and grants of £7,409,410 were down by 7.3%. Legacies received of £2,446,194 were up by 69.8%; legacies receivable of £2,736,848 were up by 15.8%. Combined legacy income equated to 40.0% of total income.
- Total cash available for the charity, adjusted for legacies receivable and ACN Trading Ltd income, and including £662,603 due to a reduction in bank balances, was £11,691,371 (2022 £11,022,486).
- ACN (UK) continued to control costs carefully. Expenditure on raising funds, excluding trading, was £1,178,844 which equates to 10.1p in the pound (2022 9.6p). The increase in 2023 was primarily due to cost-of-living salary increases.
- In 2023, 84.8% (2022 79.1%) of charity cash available was spent on the charitable purpose, excluding support services; 76.5% (2022 71.2%) of charity cash received was spent on the aid programme for persecuted and suffering Christians.
- The reserves of ACN (UK) increased by £900,264 primarily due to an increase in accrued legacy debtors and a decrease in bank balances.
- Online activity was strong and major donor and regular giving income grew. Community Outreach income was relatively low as the new team of Community Fundraisers settled in, but growth in this area is expected from 2024 onwards.

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The trustees and directors of Aid to the Church in Need (United Kingdom) ('ACN (UK)') present this report for the year ended 31st December 2023 together with the consolidated charity accounts, which have been audited by Moore Kingston Smith LLP.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company and its subsidiary are a public benefit group for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Groups (Accounts and Reports) Regulations 2008 (SI 2008/410), the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections on the viability of the charity. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity group has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out in Note 1 Accounting Policies.

This Trustees' and Directors' Report fulfils legal and statutory requirements, but also sets out the activities and future plans of the charity.

Structure, governance and management of Aid to the Church in Need (United Kingdom)

This Catholic charity (Registered Charity No.1097984) is a Company Limited by Guarantee registered in England and Wales (Company No.4747666). Aid to the Church in Need (United Kingdom) is also registered with the Office of the Scottish Charity Regulator (SC040748). In terms of Roman Catholic Canon Law, the British section is part of the international organisation Aid to the Church in Need, a Pontifical Foundation. The international General Secretariat in Königstein, Germany, carries some administrative and project costs, as appropriate.

The structure of ACN (UK) is centred upon the national office in Sutton, which supports the Scottish and Community Outreach office in Motherwell and a small office in Lancaster serving as a hub for internal support services.

Reference and administrative details of the charity, its trustees and advisers are carried on the index of the accounts, preceding this report. It is the National Director, Caroline Hull, who oversees the running of the UK operation and its staff, on behalf of the trustees.

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Trustees are recruited to offer particular expertise to the charity, in the light of the needs of the organisation. The induction of new trustees includes an information overview, an induction day at the office and the issuing of Charity Commission guidance. As stated in a Board identity and outline document, all trustees are expected to attend the quarterly Board meetings, to be available to give advice or guidance to the National Director and to join ad hoc committees as necessary, as well as to attend charity events. It should be noted that payments are made in respect of the insurance of trustees against liabilities in relation to the charity's affairs, but that the trustees receive no remuneration, although they can be reimbursed for activities required to carry out their duties (travel expenses) reported under Note 6 to the financial statements. The National Director and senior management team present information reports, discuss developments and review strategy with the trustees at the quarterly Board meetings.

The number of employees and Staff Costs are detailed in the charity accounts under Note 6; staffing is reported on at the quarterly Board meetings and remuneration is reviewed annually at the autumn Board meeting when changes in the cost of living, performance and benchmarking are all taken into consideration. Remuneration for the senior management team is addressed at the same autumn Board meeting, within the same parameters; remuneration for senior staff is stated within Note 6.

The average number of employees during 2023 was 42 (up from 37 in 2022), with 39.4 FTE (compared to 36.5 in 2022). In 2023 ACN (UK) welcomed 10 new starters, five who took on new roles, three who filled existing roles and two temporary roles. The same period saw eight leavers: three in short fixed-term roles and five permanent staff members (one transferring to ACN in France). In 2023, there were 164 ACN volunteers across England, Scotland and Wales.

The trustees have reviewed their roles in the light of the Charity Governance Code; they have considered and adopted the Code as appropriate within the charity, which is part of a Pontifical Foundation. The trustees are all active, practising Catholics and have an appropriate diversity of skills to further the Mission of the Charity including finance, management, charity expertise, fundraising and pastoral backgrounds. ACN (UK) acknowledges and abides by the Equality Act of 2010. In appointing new trustees to the Board, the trustees ensure that they have the necessary level of competence and are fully committed to the Mission, Vision and Values of ACN (UK); it is also important that there be nothing in their personal situation which would prevent them from fully supporting the work of the Charity. In so doing the trustees also take into account the nature of our key stakeholders; the focus, in particular, must be our donors and the persecuted Christians whom we serve.

Moore Kingston Smith LLP were reappointed as auditors by the Board for the period under review at last year's Annual General Meeting.

Risk Management

The charity monitors risk issues on a continuing basis, with all trustees involved and informed. Risk assessment continues to be carried out and fully documented in a regularly updated Risk Management Register. Structures, systems and processes are reviewed to ensure that risk is properly identified, assessed, quantified and mitigated as far as is practical and economic. In-depth discussions and reviews are held at two Board meetings in the year and the National Director discusses issues on a regular basis with the designated staff member and senior staff.

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The continued risk of terrorist attacks in the UK means that all ACN (UK) public events are previewed with a risk assessment and, when necessary, licensed security firms will be engaged and bag searches carried out in the halls and conference centres. We will ensure that the risk to those attending events – including guest speakers, ACN (UK) staff and helpers – is minimised. Security risks for project trips are taken fully into account and a thorough discussion and review of trips takes place before project trips are undertaken; this includes security advice on the ground from local partners and contacts, bespoke analyses from an external security consultant and FCDO advice. The ACN (UK) policy and the ACN International policy will be followed.

ACN (UK) is alert to the probability that the integrity of its IT infrastructure may regularly be threatened by malicious actors. To mitigate this, ACN (UK) undertakes regular cyber security risk assessments, penetration tests and vulnerability scans. ACN (UK) keeps its IT infrastructure as secure as is practicable by ensuring that the fundamentals of cyber security are in place, for example, by enforcing effective patch management, by using appropriate and properly configured firewalls and 'best of breed' anti-malware software and controlling access by following the Principle of Least Privilege and the use of Multi-Factor Authentication (MFA).

ACN (UK) is under the Fundraising Regulator, and the risks attached to breaching its Code of Fundraising Practice are considered; we have had a very small number of benefactors asking via the Fundraising Preference Service that we do not contact them again. There are detailed requirements for the conduct of telephone communications with supporters and dealing with complaints, as well as a separate set of rules concerning fundraising with people in vulnerable circumstances. We have implemented comprehensive procedures for all these matters.

The General Data Protection Regulation (GDPR) is followed and overseen by a Data Manager, who helps ACN (UK) review and strengthen policies concerning all benefactor data and other data held, provides training, introduces new guidance and helps supervise our mailings and contacts made. The Data Manager oversees all aspects of data protection and compliance; we have a privacy policy on the website and maintain other relevant policies in full compliance with the legislation. Policies for staff who deal with fundraising and/or personal data are in place.

Regarding safeguarding, ACN (UK) and ACN International (together "ACN") have appropriate policies in place. ACN deploys or employs a small number of staff or volunteers in several countries where we support a large number of projects, such as in Syria and Iraq; in general, we work with and through the local Church. The Catholic Bishops' Conference of each country must comply with safeguarding procedures laid down by the Vatican, and each ACN project agreement includes a specific clause about safeguarding which must be signed by the responsible bishop, religious superior or equivalent senior Church official. Reporting and whistle-blowing guidance is in place, and mandatory staff training is provided on an annual basis.

All our obligations under both the Code of Fundraising Practice and the General Data Protection Regulation are in place and implemented.

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ACN Trading Limited

The results from the wholly owned trading company, ACN Trading Ltd, are carried in these accounts and reported under note 8. In line with SORP, the total turnover and full expenses of the trading subsidiary are incorporated into the Income and Expenditure SOFA of the charity, shown under Other Trading Activities and Fundraising Trading: Costs of Goods Sold. Alongside trading sales, ACN Trading acted as an important driver of 752 new names for our benefactor base and as a significant generator of donations.

Throughout 2023, ACN Trading Ltd offered a varied and carefully selected range of products for sale through its brochures and inserts, the ACN online shop, social media, and e-newsletters.

The trading subsidiary made a gross profit of £106,552, a 14.6% increase on 2022. The gross turnover was £323,298, a 0.4% increase on 2022. Trading-related donations received alongside purchases totalled £255,091 vs £245,931 a 3.7% increase on 2022.

Several factors contributed to another challenging year for ACN Trading, including lower than expected income from community fundraising events, warm weather delaying the start of the Christmas trading period, and the continued decline in sales of Christmas cards.

Despite these setbacks, ACN Trading saw some more positive developments as well. Online sales grew 13% compared to 2022 due to Christmas discount sales and basket coupon codes to re-engage benefactors. We have built an effective Trading e-news mailing list, with a 40% increase in subscribers from 3,727 when we began in February to 5,215 at the end of the year.

Stock held at the end of the year reduced to £82,347 (£94,008 in 2022). The stock held figure for 2023 includes nearly £6,000 of stock we received from the closure of a First Holy Communion shop, for which we agreed to pay when sold. Subsequently, this stock has been generously gifted to us. Considering this, we reduced our stock holding of bought stock by £18,000 this year. This reduction was achieved through cautious buying alongside several sales and discounts offered throughout the year.

As in previous years, Christmas cards made up the majority of the best-selling products, with the Child's Bible, Rosary booklet with blessed Rosary, and Catholic diary completing the top ten. The top fifty sellers included 15 Christmas cards, 14 items made in our project countries (Ukraine, the Holy Land, and Syria), 13 mixed-category gifts, four books, and four cards.

Objectives, Activities and Public Benefit

Objectives:

In line with the Memorandum and Articles of Association of the Charitable Company (Clause 3: Objects) the objects of ACN (UK) are to (i) advance the Christian religion by supporting and promoting the Church, especially in countries where Christians are suffering persecution or discrimination, and (ii) further the other charitable work of the Church in such ways that are

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charitable in law by providing practical assistance and pastoral care for persons in need, especially those who are living in, or are refugees from, such countries.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission General Guidance on Public Benefit and the requirements of the Office of the Scottish Charity Regulator.

Activities:

Throughout 2023, ACN (UK) continued to promote its work with the suffering and persecuted Church through events (virtual and in-person), parish appeals, our website, social media posts, and a full suite of marketing and press materials, including our annual programme of mailings, reports and research publications, press releases and feature-length news articles, interviews, e-newsletters, school resources and presentations. We continued to place an emphasis on digital activities by further increasing our social media presence. Our e-news brought in a good level of support. Our Community Fundraisers continued to increase contact with clergy and others as the year progressed. Although the downward trend in benefactor support continued in 2023, at -7.3% it is less than half of the drop seen in 2022 (-15%). The drop in donation levels has affected the charity sector as a whole and appears to be tied to cost of living concerns. The increase in postage costs particularly affected our Christmas campaigns.

The charity continued to produce material to raise awareness about the extremely difficult situation facing Christian communities including those in Nigeria, Pakistan, Ukraine. In addition to our standard 10 mailings a year, we added a Syria Emergency Appeal for Christian communities caught up in the earthquake in February. The media work, articles and reports of our Press and Advocacy team enabled us to raise awareness and fundraise for the dire situations facing so many Christians in need. ACN (UK) also benefited from digital content, material and projects information shared by ACN International.

During 2023, the trend towards online donations continued with the website now accounting for 50% of donations received.

Press, Public Affairs and Advocacy:

ACN (UK) developed a strategy to expand the charity's advocacy work in accordance with the organisation's aims and objectives and in line with Charity Commission guidelines. The Press & Information Department was renamed Press & Public Affairs and the department was expanded from two to four FTEs with the appointment in April 2023 of a Press Officer and a Parliamentary & Public Affairs Officer in July. Development of advocacy, in collaboration with other national offices and ACN (International) was set out at a meeting at ACN (International) headquarters in November.

ACN (UK)'s petition calling on the UK Government to lobby their Nigerian counterparts to bring to justice the perpetrators of the June 2022 massacre at St Francis Xavier's Church, Owo, was presented at No.10 Downing Street on the first anniversary of the atrocity.

In October Bishop Oliver Dashe Doeme of Maiduguri, north-east Nigeria, delivered the keynote address at a packed Parliamentary launch of ACN's *Religious Freedom in the World 2023 – Africa*

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Update. The report highlighted the increased human rights violations suffered by Christians and others at the hands of growing numbers of extremist groups to blame for increased killings, abductions and mass displacement, especially in the Sub-Saharan region.

In November, ACN (UK) welcomed two survivors of the St Francis Xavier massacre, Dominic Attah and his wife, Margaret, who lost both legs and an eye in the atrocity. On #RedWednesday (20th November 2023) at a packed St George's Cathedral, Southwark, Apostolic Nuncio to Great Britain Archbishop Miguel Buendia presented Margaret with the first-ever ACN #RedWednesday 'Courage to be Christian' award. Earlier Prime Minister Rishi Sunak had highlighted the importance of #RedWednesday at Prime Minister's Questions where Margaret's case was referenced.

Public Benefit – aid provided:

The charity's Grant Programme provided aid of £8,945,330 through 250 project payments in 68 countries; these grants are summarised in notes 12 and 13 of the Accounts. ACN (UK) helped those affected by the war in Ukraine by sending £1,287,557 in grants to support the Church there. Other priorities for aid included a range of countries in Africa which received a total of £2,882,572 in aid payments, including £147,650 to support the Church in Liberia with which we are building a special funding partnership. Despite challenges, ACN (UK) was still able to provide vital aid of £1,791,566 to communities in the Middle East, in Lebanon, Iraq and Syria. Help to Asia totalling £1,663,797 included help to poor and oppressed Christians in India and Pakistan.

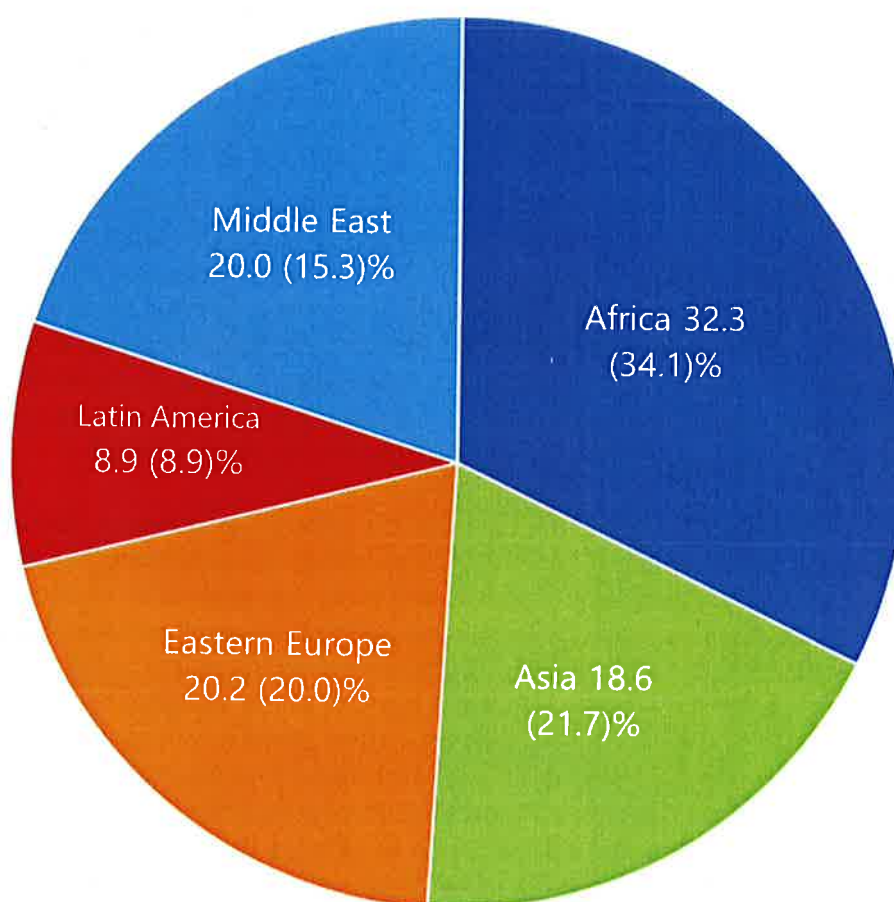
The projects funded around the world included the support of Religious Sisters through construction of convents and provision of living costs, religious broadcasting through Catholic media outlets, provision of catechetical material and books, formation of catechists, training of seminarians, provision of transport for those involved in the Church's mission, subsidies for priests through grants and Mass stipends, construction of churches and parish buildings and humanitarian assistance for internally displaced persons (IDPs), refugees and those actively facing persecution. The projects we support are mainly pastoral, though ACN funds some educational and developmental projects in areas where the future presence of the Church may be at risk. Beneficiaries are selected in accordance with our charitable objects for the support and promotion of the Church, especially where it is suffering persecution or discrimination. Working with the Projects Department of ACN International General Secretariat, we apply selection criteria that include designating certain countries as priority areas and evaluating the suitability of projects for the pastoral development of the Church in line with the plans of the local bishops. All project proposals are supported by a local Bishop or Religious Superior, with project agreements, including safeguarding agreements, signed and agreed upon by ACN International's General Secretariat Heads of Projects and then approved by the UK National Director on behalf of the trustees of ACN (UK), with whom the UK National Director liaises and to whom she reports on all projects.

Staff from ACN (UK) and from the General Secretariat's projects sections were in regular contact with project partners around the world. Reports were regularly received concerning the situation on the ground and the impact and effectiveness of aid provided. In light of the complexity of aid provided in the Middle East, the international organisation employs a project consultant in Lebanon, two consultants for project monitoring and evaluation in Iraq and also two consultants based in Homs and Aleppo, Syria, who help prepare applications and monitor aid within Syria.

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Please see note 12 Restricted Funds and note 13 Aid Granted for more detail. The following pie chart gives a pictorial representation of the geographical distribution of aid provided during 2023:

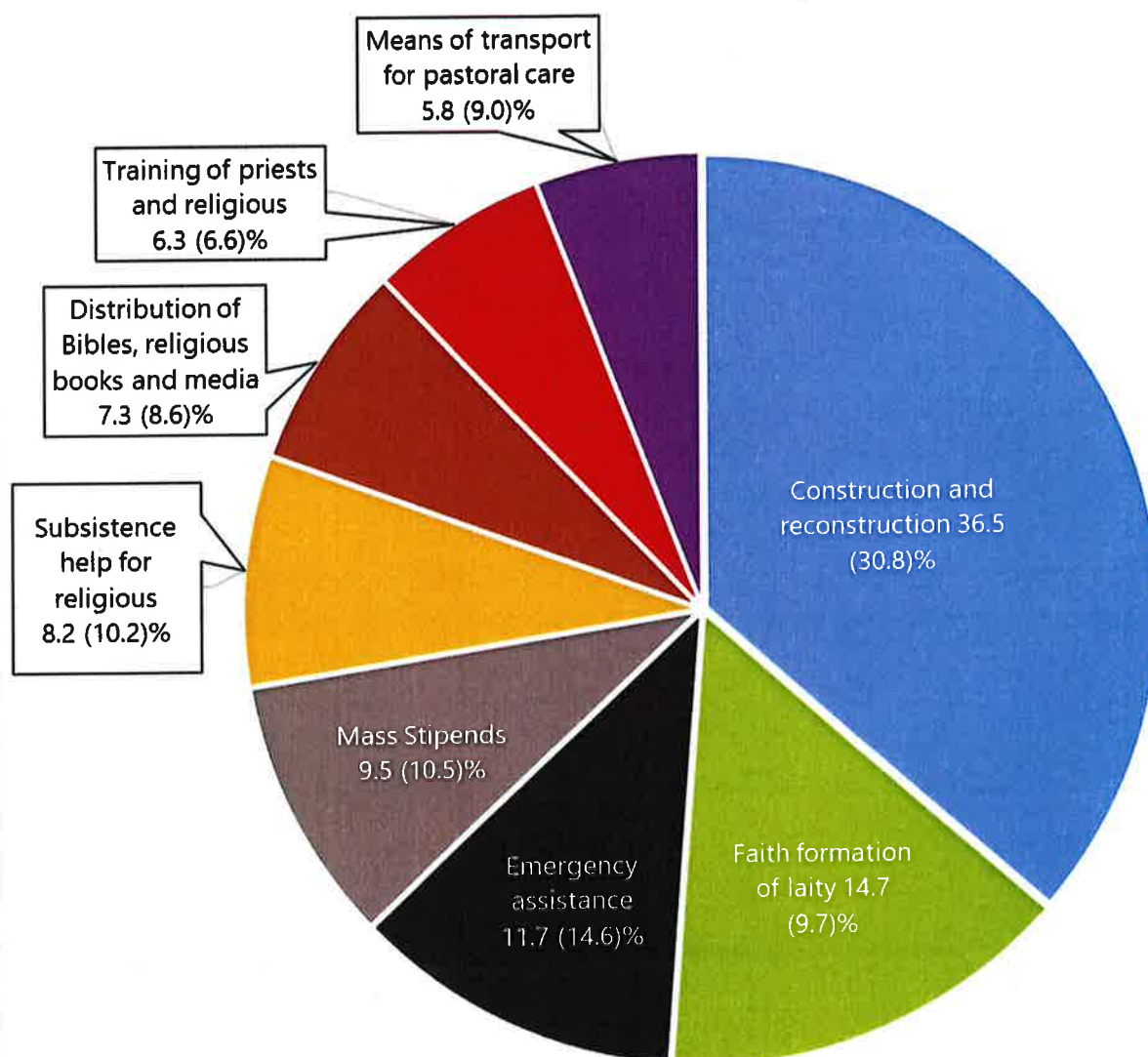
AID PAYMENTS 2023 (2022) BY REGION



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The following pie chart provides a representation of the distribution of aid payments during 2023 by funding type.

AID PAYMENTS 2023 (2022) BY FUNDING TYPE



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Examples of projects supported in each Funding Type are given below:

CONSTRUCTION AND RECONSTRUCTION	
Albania	Completion works for the church The Ascension of our Lady to Heaven in Narac
Colombia	Construction of the chapel in the Episcopal Curia
Bangladesh	Construction of a Jesuit Novitiate in Bangladesh at Mothbari Gazipu
Nigeria	Additional accommodation facility for the convent of the Augustinian Sisters in Jalingo
TRAINING OF PRIESTS AND RELIGIOUS	
Venezuela	Formation of 40 discipleship seminarians at St. Thomas Aquinas Diocesan Seminary
Papua-New Guinea	Support for 23 seminarians at different seminaries of Wabag diocese
MASS STIPENDS	
Cameroon	2,300 Ordinary Masses for 76 priests in the Diocese of Nkongsamba
Sri Lanka	600 Ordinary Masses + 60 Novena Masses + 20 Gregorian Masses for 30 priests of Salesian Vice Province of St. Joseph
Burkina Faso	2,800 Ordinary Masses + 183 Triduum +28 Gregorian Masses for 61 priests in the Diocese of Fada N'Gourma
SUBSISTENCE HELP FOR RELIGIOUS	
South Africa	Existence help for the Carmelite monastery in Cape Town
Bolivia	Existence aid for 52 Salesian Missionary Sisters
Kazakhstan	Livelihood assistance for 60 religious Sisters in the Archdiocese of Astana
MEANS OF TRANSPORT FOR PASTORAL CARE	
Zambia	10 motorcycles and 30 bicycles for pastoral outreach
Egypt	New microbus for the activities of the diocesan catechism office
Ukraine	Two minibuses for CARITAS SPES in Ukraine
FAITH FORMATION OF LAITY	
Iraq	Catechism courses and Youth activities in Sulaimaniyah
Pakistan	Three Years Community Awareness Programme for Promoting Interfaith Harmony
EMERGENCY ASSISTANCE	
Lebanon	Emergency Aid for food boxes for 600 families
Syria	Emergency aid to repair houses of Christian families in Aleppo after 6 th February 2023 earthquake - Aleppo Ecumenical Relief Committee
Myanmar	Emergency help for the refugees in Taungngu diocese
DISTRIBUTION OF BIBLES, RELIGIOUS BOOKS AND MEDIA	
Central African Republic	Relaunch 2 of the radio "Bé-Oko" of the diocese of Bambari
Cuba	10,000 copies of the Bible, Book of the People of God
Mozambique	43,350 copies of the African Holy Bible for the Divine Word Missionaries in Maputo

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Impact measurement

Projects for which grants have been approved by ACN (UK) are monitored closely; all projects have their outcomes analysed to see if they are in accordance with the project proposals and represent value for money. Project holders are asked to provide additional information as necessary, and if this is not deemed satisfactory, or is not forthcoming, ACN (UK) will not consider further project applications from that project holder, diocese or province, or continued funding for a project which is being funded in stages.

Monitoring in the Middle East presents a particular challenge, and we are fortunate that our project partners – bishops, priests and Sisters in particular – have assisted us by providing excellent accounts of their spending of ACN funds, overseen by ACN staff and volunteers. The Charity receives reports on the impact of grants made in terms of those people reached and the effectiveness of aid provided. Through visits, reports and follow-up communications, ACN (UK) can assess the positive impact of our projects on the life of the Church and the suffering Christians who benefit from our support.

The three examples below illustrate the vital help given by ACN (UK) to various projects around the world during 2023.

Construction of a new church for St Edward Parish, Archdiocese of Monrovia, LIBERIA

An ACN project team recently visited Liberia and saw the work being done to complete this important project. St Edward Parish was one of the first parishes of Monrovia, which is the capital of Liberia. About 7.5% of the Liberian population are Catholic and St Edward Parish has a growing number of faithful, causing the existing church to be too small. ACN is contributing two equal instalments of EUR 104,545 towards the total construction costs, and the project is being co-financed by Propaganda Fide.



An artist's impression of the completed church

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**Supply of a Toyota four-wheel drive vehicle for the Diocese of Altape,
PAPUA-NEW GUINEA**

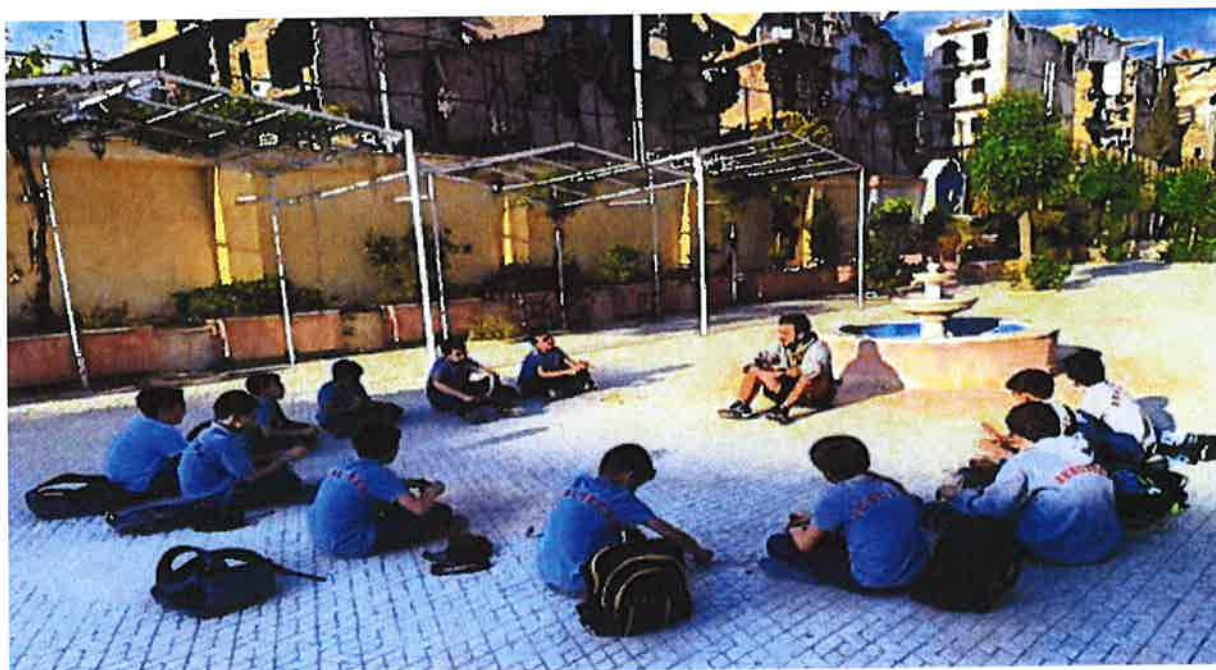
The remote Diocese of Altape consists of 32 parishes, only two of which can be reached by ordinary cars. A four-wheel vehicle is essential for travelling over the rudimentary roads; journeys to some parishes take over ten hours. The bishop will use the vehicle for his pastoral visits. He writes: 'Often we travel with rope, bush knives, spades, and crowbar and a few strong people to keep the car moving forward, especially when we travel to the remote parishes in the mountains'. ACN paid the full cost of a new vehicle, EUR 48,200.



The reality of travel in Papua-New Guinea

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Reconstruction of the St Vartan Centre for training of young people, Jesuit Community, Aleppo, SYRIA



A meeting of Scouts in the garden of St Vartan. Behind are the Centre's damaged buildings.

This Jesuit centre was seriously damaged during the war in Syria. It had provided a focus for many community activities, with an emphasis on youth. There is an active Scout group. The educational and sports activities of the Centre benefit hundreds of children in the locality and beyond. The project will refurbish the main building and provide additional accommodation. ACN provided EUR 36,000 to complete the necessary work.

Achievements and performance

ACN (UK) saw total audited income in 2023 of 12,958,323 (2022 £12,149,467). Donations of £7,409,410 decreased by 7.3%. Legacies received of £2,446,194 were up 69.8%, and legacies receivable of £2,736,848 were up by 15.8%; total legacy income equated to 40.0% of total income. (see notes 3 and 9). Mass stipend offerings (which are no longer reported separately) increased by 34.2% to £964,606.

The overall charity income shows a 6.7% increase against the previous year, due to the increased booking of legacies. Cash received at £11,028,768 was similar to 2022, but cash available for grants to be paid out increased, owing to bank balances accumulated in December 2022. Regular giving including Direct Debits and Standing Orders was 6.3% lower than the previous year at £1,069,345 and tax recovered on Gift Aid donations was £1,053,207.

Expenditure on raising funds, excluding trading, for charity cash received was £1,178,844 which equates to 10.1p in the pound (2022 9.6p). The increase in 2023 was primarily due to cost-of-

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living salary increases. Expenditure on charitable activities, including the grants programme, education, communication and support, was £9,913,613; total consolidated expenditure was £12,057,241 (2022 £10,712,465).

In the period under review, 84.5% (2022 79.1%) of total charity cash available was expended on the charitable purpose, excluding support services; 76.5% (2022 71.2%) of charity cash available was spent on the Grants programme in aid to persecuted and suffering Christians.

Direct Marketing activities realised £3,138,860 with further donations carried under the categories of Web and Major Donors. Special reports and press articles were produced after research, in-country interviews and feedback from project partners. In addition to the highly successful Syria Emergency campaign, other campaigns included Nigeria, Pakistan and Ukraine, as well as our annual Gifts of Faith mailing. The e-newsletter engaged more benefactors on a regular basis and social media coverage and followers increased.

In 2023, activity in parishes increased relative to the previous year, but has not yet returned to pre-2020 levels. Parishes in Greater London continued to provide the charity with the highest proportion of income and new names. The charity introduced further initiatives for schools such as Play for Peace and launched a membership programme for schools and young people. The Maisy Milk Rosary initiative was updated and is now a national programme. The Community Outreach team actively attended external conferences to network and build relationships for the future. All school and parish resources produced were designed to raise awareness, encourage fundraising and make ACN an attractive partner to schools, universities and churches throughout the UK.

International travel to visit ACN projects recommenced in 2023. Trips to Ukraine, Syria, Pakistan, and Liberia by ACN UK staff in addition to regular travel by ACN International colleagues provided firsthand reporting on specific projects and the general situation of Christian communities in ACN priority countries and beyond.

In February the devastating earthquake in Turkey and Syria prompted our first emergency appeal, directly resulting in £270k in donations. An agile pivot from our planned mailing schedule, the Syrian Earthquake appeal exemplified our new flexible and adaptive fundraising model, emphasising timely and meaningful communication with our benefactors.

In 2023, we increased collaboration across teams, notably through the launch of an intranet site providing accurate updates and essential information to all colleagues via an easily accessible online platform. ACN (UK) shifted from various ad hoc communication platforms to Microsoft 365, enabling communication through team channels and individual chats, document sharing and real-time editing, video streaming, and virtual meetings. Our virtual Angelus and weekly updates from the National Director have proven effective in ensuring engagement across our team, particularly with remote workers. We have implemented two annual full-team summits and numerous departmental and team away days to foster inclusivity in our campaigns and initiatives, encouraging constructive feedback and idea exchange among all team members.

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#RedWednesday

#RedWednesday, held in late November each year, is the charity's annual flagship event. Our affiliated advocacy campaign for 2023 focused on victims of persecution in Nigeria, climaxing on #RedWednesday when Parliamentarians attended a drop-in at which they met Dominic and Margaret Attah, survivors of the June 2022 massacre in St Francis Xavier Church in Owo, Ondo State, Nigeria. The attack saw 41 killed and over 80 people injured; Margaret lost both her legs and her sight in one eye. Later that day, their case was mentioned during Prime Minister's Questions where Rishi Sunak highlighted the importance of #RedWednesday. This came a month after ACN (UK) launched its *Religious Freedom in the World – Africa Update* report at a Parliamentary meeting whose keynote speaker was Bishop Oliver Dashe Doeme of Maiduguri, north-east Nigeria.

#RedWednesday 2023 also saw the introduction of our 'Courage to be Christian' Award. The Award was presented by His Eminence, Archbishop Maury Buendia, Apostolic Nuncio to the UK, to Margaret Attah to recognise her faith and fortitude and that of fellow parishioners following the attack on her parish in 2022.

Our #RedWednesday fundraising campaign was the focus of our first Matched Giving initiative, affording us the opportunity to develop our work in the area of major gifts. From a matching pot of £100k pledged by a small group of generous benefactors, our team raised over £100k in further donations to support ACN projects in Africa. #RedWednesday has evolved into not only an effective platform for awareness and advocacy, but also our most successful fundraising event of the year.

Office in Scotland

ACN (UK) has an office in Motherwell, Scotland (registered with the Office of the Scottish Charity Regulator, SCO40748). Throughout 2023, ACN's audience in Scotland continued to grow, as existing benefactors, schools, and parishes were kept engaged through regular interactions concerning the charity's ongoing work around the world. The Scottish Office is managed by the Operations Manager in Scotland and is overseen by the Head of Community Outreach. ACN (UK)'s team in Scotland consists of a Schools and Events Coordinator, one Community Fundraiser and two administrative staff. The Head of Community Outreach reports to the National Director. The Scottish ACN Advisory Group offers advice and ideas, and had eight members in 2023: ACN (UK)'s liaison bishop for the Scottish Bishops' Conference, a youth chaplain, a human rights lawyer, a high school head teacher, the Director of the Catholic Parliamentary Office, an RE advisor, a retired teacher, a student and a retired ACN Area Secretary. The total number of ACN volunteers in Scotland is 45.

Alongside their annual Parliamentary Event, the charity's team in Scotland hosted smaller events to steward and raise awareness among benefactors. ACN in Scotland is recognised within the community, operating in collaboration with the Scottish Catholic Education Department and the parliamentary Cross Party Group for Religious Freedom Abroad. In the period under review, direct income from benefactors in Scotland amounted to £641,121 plus legacies received totalling £862,750. In addition, Gift Aid of £93,652 was reclaimed on qualifying donations from individual

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taxpayers in Scotland, yielding a total income for Scotland in 2023 of £1,597,523, an increase of £564,349 over 2022.

Environmental Impact

Our dedication to environmental sustainability is not only a responsible choice but also an integral part of our mission. By ensuring that we operate sustainably and minimise our environmental footprint, and by emphasising our commitment to responsible resource management, we will ensure that our environmentally friendly practices align with our charitable mission.

In 2023, ACN introduced an electric car leasing scheme contributing to cleaner air and reduced fossil fuel consumption. Staff were encouraged to walk or cycle to work to reduce carbon emissions and promote physical well-being. The charity began a transition to digital communication tools to reduce printing and overall paper usage. Staff were encouraged to conduct virtual meetings rather than face-to-face gatherings, thus reducing travel-related emissions. We remain committed to maintaining slightly lower thermostat settings and ensuring efficient use of heating and cooling systems; and we continue to encourage turning off lights, computers, and other electrical equipment when not in use.

Reserves policy

The accounts highlight the satisfactory financial position of the charity as a going concern. At all times, the trustees are concerned to see the maximum available amount being paid out in aid. It is the policy of the trustees not to accumulate unnecessary assets whilst allowing for a contingency sum. After discussion and review, noting that the charity benefits from regular giving, substantial voluntary donations from a wide variety of sources and owns the office building in Sutton outright, the trustees have adopted a reserves policy to hold a small reserve to provide for the unexpected. The charity is also able to control expenditure in the distribution of funds for aid in the light of the level of incoming funds. Therefore, the trustees agreed that a sum of at least £200,000 be held in the bank. The Balance Sheet to the accounts and Note 14 Total Funds show that free reserves, excluding legacies receivable, at the end of the period were -£18,089. However, if we include legacies receivable, free reserves would be £3,818,603, sufficient to cover 14 months of UK expenditure. Aid payments totalling £315,357 for projects in Syria, £176,734 for Mass Stipends and for £2,751 for Education (note 12) were paid out in the first half of 2023. A further £801 for projects in Russia and Belarus are being held due to UK sanctions. Please note that whilst £155,227 has been paid in projects to support the Christians of the Holy Land, no money from UK benefactors has been paid out for projects in Gaza, also to comply with UK law.

FRS 102 has been used when preparing these financial statements. The allocation to all cost centres has been agreed with the auditors, based on agreed accounting policies set by the charity. In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

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Plans for 2024

2023 marked the first complete year under the leadership of our new Chair of Trustees and our new National Director. The charity enters 2024 with a robust team, well-defined objectives, and significantly enhanced collaboration across our organisation. This progress is evident in our continuous efforts to optimise internal and external communications, nurture relationships with our diverse benefactor segments, raise awareness within and beyond our existing audience, and intensify advocacy for persecuted Christians worldwide.

With staff input and the support of the trustees, the Senior Management Team has completed the first year in a 10-Year Vision for the charity; headlines include increasing our commitment to the suffering Church through income generation and growth, the pastoral support of the ACN (UK) community, awareness raising and advocacy, charting the impact of the international projects we fund and optimising our work culture. Over the next decade, all activity undertaken by the charity will aim to move us towards one or more of the goals set out in this vision document.

In 2024 we plan to increase our Matched Giving campaign to £500k and will be seeking to make new connections to support projects that directly help children and young people in areas where Christians face discrimination and persecution - many of whom will be living through the consequences of targeted violence. To complement this, our second 'Courage to be Christian' Award will be awarded to a young person who has survived persecution and who has demonstrated faith and forgiveness in adversity.

In 2024, to help us review our long-standing suite of fundraising and marketing campaigns, we will be working with agencies to enhance our communications. This will tie in with a more strategic approach to the number and type of materials our benefactors receive, including benefactor research and questionnaires to better meet their needs and interests.

Plans for 2024 also include the development of a new website to address increasing traffic and evolving benefactor needs. The new site will offer improved navigation, a simplified donation process, and maximum flexibility for content types, along with integration of external platforms to enhance the visitor experience. Additionally, ACN UK will devise a comprehensive strategy for larger gifts from high-value individuals and grant-giving bodies, with the aim of launching this initiative in January 2025. We intend to introduce an ACN UK Ambassador scheme to showcase our work and expand our network of potential high-value donors.

We will continue to grow our Community Outreach Team to facilitate face-to-face engagement with a wider range of stakeholders, with a focus on Greater London and further development of our outreach to schools and young people. As parishes in Greater London continue to offer the biggest potential for growth in both income and benefactor acquisition, in 2024 we will recruit another Community Fundraiser to work in this region. Our communication efforts will be refined to resonate with existing and potential benefactors through platforms that maximise interaction. We are committed to testing and refining our communication methods, leveraging external consultants to enhance messaging effectiveness. Our social media strategy will evolve with the addition of Instagram Lives, regular podcasts, and A/B testing to boost interaction, conversion, and retention rates.

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ACN UK has committed to supporting all ACN projects in Liberia for 2024 and 2025 as part of a trial initiative, allowing benefactors to reconnect with our core mission of pastoral care alongside our focus on priority countries affected by persecution or conflict. This initiative aims to demonstrate the direct impact of benefactor support on a burgeoning Church in one of the world's poorest and least developed countries. Project Liberia, which will allow longer lead-in time for aid payments, will also facilitate longer-term fundraising partnerships and larger gifts from high-value donors and grant-giving foundations, which often require extra time for relationships to develop.

We will maintain our commitment to data legislation compliance and safeguarding policies implementation through continued involvement of trustees, staff, and advisers. Mandatory training modules for new staff and refresher modules for existing staff will ensure regulatory compliance in our workplace throughout 2024.

Lastly, we will explore more effective ways to support our fully remote staff, recognising their invaluable contribution to our interaction with benefactors. Plans to refurbish Benhill House will modernize our facilities, providing an audio-visual studio, expanded chapel, and updated amenities to better accommodate our team's needs. This refurbishment presents us with an opportunity to increase our thermal efficiency by using secondary glazing, draft proofing, and insulation. We will continue to source and use refurbished office furniture and to recycle or donate any unwanted items to charity. We will also continue to source good quality refurbished IT equipment, which reduces our costs, reduces electronic waste, and promotes resource efficiency.

The trustees extend sincere appreciation to the benefactors, staff, and volunteers of ACN (UK) for their unwavering support and dedication amid ongoing economic challenges. In 2023, Legacy donors, in particular, deserve recognition for their contributions, which enable continued support for persecuted Christians worldwide even beyond their lifetimes. We are honoured by the inclusion of ACN (UK) in so many wills and offer prayers and gratitude to those who have remembered us.

2023 was a transformative year for ACN (UK), marked by change and a deepened commitment to our collective mission. To our benefactors, staff, volunteers, and trustees, 2024 promises even greater opportunities for raising awareness, generating income, and offering prayerful support to Christians worldwide facing adversity.

Statement of Trustees' Responsibilities

The trustees, (who are also the directors of Aid to the Church in Need (United Kingdom) for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its income and

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expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

None of the trustees had any beneficial interest in any contract to which the Organisation was party during the year.

Statement of disclosure to auditors

- So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the Trustees and Directors of Aid to the Church in Need (United Kingdom) and signed on their behalf by



Timothy Church
National President and Chairman of the Board of Trustees
1st May 2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AID TO THE CHURCH IN NEED (UNITED KINGDOM)

Opinion

We have audited the financial statements of Aid to the Church in Need (United Kingdom) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Group Statement of Financial Activities, the Group Summary Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement] and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 group's and the parent charitable company's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for 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 charitable company 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 group's and parent charitable company'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.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AID TO THE CHURCH IN NEED (UNITED KINGDOM)

contained in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 themselves. 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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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 [19], 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 group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AID TO THE CHURCH IN NEED (UNITED KINGDOM)

going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under those Acts.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AID TO THE CHURCH IN NEED (UNITED KINGDOM)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF AID TO THE CHURCH IN NEED (UNITED KINGDOM)

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which we are required to state to them in an auditor's report addressed to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Neil Finlayson (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

10/5/2024

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Expenditure					
Income					
Donations and Grants	2	4,795,918	2,613,492	7,409,410	7,991,778
Legacies received	3	2,098,684	347,510	2,446,194	1,440,787
Legacies receivable	3	2,716,248	20,600	2,736,848	2,363,388
Other trading activities	4	365,871	-	365,871	353,515
Total Income	12	<u>9,976,721</u>	<u>2,981,602</u>	<u>12,958,323</u>	<u>12,149,467</u>
Expenditure					
Expenditure on raising funds					
Raising funds		1,178,844	-	1,178,844	1,057,114
Fundraising trading: cost of goods sold		239,240	-	239,240	252,099
Charitable activities					
Grants programme	13	5,860,846	3,084,484	8,945,330	7,855,757
Education and communication		968,282	-	968,282	857,908
Support services		725,545	-	725,545	689,597
Total Expenditure	5	<u>8,972,757</u>	<u>3,084,484</u>	<u>12,057,241</u>	<u>10,712,475</u>
Net Income / (Expenditure)		1,003,963	(102,882)	901,082	1,436,992
Other recognised gains/(losses)					
Net (losses)/gains on investments		(817)	-	(817)	5,801
Net Movement in Funds		<u>1,003,146</u>	<u>(102,882)</u>	<u>900,265</u>	<u>1,442,793</u>
Fund balances bfwd at 1 January		<u>3,868,112</u>	<u>614,471</u>	<u>4,482,583</u>	<u>3,039,789</u>
Fund balances cfwd at 31 December	14	<u>4,871,258</u>	<u>511,589</u>	<u>5,382,847</u>	<u>4,482,583</u>

There were no recognised gains and losses other than those included in the statement of financial activities.

Aid to the Church in Need (United Kingdom)
For the year ended 31 December 2023

		Group		Charity	
	Notes	2023 £	2022 £	2023 £	2022 £
Fixed Assets					
Tangible Fixed Assets	7	985,601	1,028,607	985,601	1,028,607
Investments	8	-	36,698	100	36,798
		<u>985,601</u>	<u>1,065,305</u>	<u>985,701</u>	<u>1,065,405</u>
Current Assets					
Stock and work in progress		82,284	94,008	-	-
Debtors	9	4,019,347	2,456,746	4,207,463	2,694,403
Cash at bank and in hand		584,016	1,119,204	353,715	894,209
		<u>4,685,648</u>	<u>3,669,958</u>	<u>4,561,178</u>	<u>3,588,612</u>
Creditors: Amounts falling due within one year	10	288,401	252,681	165,212	173,395
Net Current Assets		<u>4,397,247</u>	<u>3,417,278</u>	<u>4,395,965</u>	<u>3,415,217</u>
Net Assets	14	<u>5,382,847</u>	<u>4,482,583</u>	<u>5,381,666</u>	<u>4,480,622</u>
Funds					
Unrestricted		4,804,204	3,783,112	4,803,023	3,781,151
Designated	14	83,000	85,000	83,000	85,000
Restricted	12	495,644	614,471	495,644	614,471
		<u>5,382,847</u>	<u>4,482,583</u>	<u>5,381,666</u>	<u>4,480,622</u>

Approved and authorised for issue by the Board of Trustees on 1 May 2024
and signed on its behalf by

Timothy Church, Chairman of the Board of Trustees



The notes on pages 29 to 38 form part of these accounts.

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Cash Flows
For the year ended 31 December 2023

Reconciliation of net income

to net cash flow from operating activities

	2023	2022
	£	£
Net Movement in Funds	900,265	1,442,793
Adjustments for:		
Depreciation	51,269	48,122
Net (gains) /losses on investments	817	(5,801)
Investment income	(13,573)	(2,445)
Decrease / (Increase) in stock	11,724	(26,843)
(Increase)/decrease in debtors	(1,562,602)	(702,357)
Increase/ (decrease) in creditors	(19,649)	50,349
Cash flow from operating activities	<u> </u>	<u> </u>
Net cash provided by operating activities	<u><u>(631,747)</u></u>	<u><u>803,818</u></u>
Cash flows from investing activities		
Investment income and interest received	13,573	2,445
Proceeds from disposal of fixed asset investments	-	-
Payments to acquire tangible fixed assets	<u>27,616</u>	<u>(25,913)</u>
	(590,559)	780,350
Net increase/decrease in cash and cash equivalents	(590,559)	780,350
Opening cash balance at the beginning of the year	<u>1,119,206</u>	<u>338,856</u>
Closing cash balance at the end of the year	<u><u>528,647</u></u>	<u><u>1,119,206</u></u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023

1 Accounting Policies

Basis of preparation

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity and its subsidiary are a public benefit group for the purposes of FRS 102 and therefore have also prepared the financial statements in accordance with the 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 (The FRS 102 Charities SORP) and the Companies Act 2006.

Going concern

The trustees have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made their assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

Basis of consolidation

The group financial statements consolidate the financial statements of ACN Trading Limited. No Statement of Financial Activity is prepared for the charity as permitted by section 408 of the Companies Act 2006.

Company status

The charity is registered with the Charity Commission in England and Wales number 1097984. The charity is registered with the Office of the Scottish Charity Regulator number SCO400748. The Charity is registered with Companies House in England and Wales number 4747666. The registered office is Benhill House, 12-14 Benhill Avenue, Sutton, Surrey, SM1 4DA, England. The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Incoming resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate once evidence is received that the receipt is probable and the amount of the legacy receivable can be measured reliably.

Details of any legacies to which the charity is entitled, for which the amount receivable or timing of receipt is uncertain are disclosed as a contingent asset until the criteria for income recognition are met.

The charity has been notified of legacies estimated to produce £575,000 (2022: £575,000) which have not been included in the consolidated Statement of Financial Activities, because the conditions for recognition have not been met.

Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund.

Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes, and therefore are available as general funds.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

1 Accounting Policies (continued)

Government grant policy

Income from government or other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be reliably measured. No such amounts were received in the period.

Lessor accounting

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

Fixed Assets and Depreciation

All fixed assets are used in direct furtherance of the charity's objectives. Fixed assets are included in these financial statements at their original cost less depreciation and accumulated impairment losses provided to date.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the costs less estimated residual value of each asset, by equal annual instalments, over their expected useful lives which are considered to be:

Freehold property	-	1% straight line
Office fixtures and equipment	-	25% straight line
Computer equipment	-	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the profit and loss account.

Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report.

Resources expended

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Activities on an accruals basis. Any accrued holiday pay entitlement would be included in the Statement of Activities.

Critical accounting estimates and areas of judgement

In preparing accounts, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the accounts. In the view of the trustees, no judgements were required that have a significant effect on the amounts recognised in the accounts, nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Foreign currency transactions

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the time of the transaction. Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange on the balance sheet date. All exchange differences are dealt with in the Statement of Financial Activities.

Pension costs

The charity operates a defined contribution pension scheme. The premiums are charged to the Statement of Financial Activities as they arise. At year-end there were no unpaid pension contributions (2022: also £Nil).

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the lease term.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

2 Donations and Grants

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Direct Marketing	1,165,629	1,078,856	2,244,485
Web	514,059	773,143	1,287,202
Major Donors	137,671	115,672	253,343
Community Outreach	268,875	188,932	457,807
Other	322,687	50,288	372,976
Regular Giving	1,045,601	23,744	1,069,345
Gift Aid	1,053,207		1,053,207
Trust Income	18,467	214,011	232,478
Gifts of Faith	194,821	32,129	226,949
Red Wednesday and Events	15,764	133,882	149,646
In Memoriam Giving	59,137	2,835	61,972
	4,795,918	2,613,492	7,409,410

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Direct Marketing	1,406,851	1,079,032	2,485,883
Web	568,524	884,856	1,453,380
Major Donors	275,400	234,076	509,476
Community Outreach	298,432	251,856	550,288
Other	316,786	123,276	440,062
Regular Giving	1,140,297	1,550	1,141,847
Gift Aid	917,504	-	917,504
Trust Income	198,792	111,012	309,804
Gifts of Faith	151,704	17,344	169,048
Red Wednesday and Events	14,485	-	14,485
In Memoriam Giving	0	-	0
	5,288,776	2,703,002	7,991,778

3 Legacies Received and Receivable

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Legacies Received	2,098,684	347,510	2,446,194
Legacies Receivable See note 9	2,716,248	20,600	2,736,848
	4,814,932	368,110	5,183,042

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Legacies Received	1,365,467	75,320	1,440,787
Legacies Receivable See note 9	2,326,888	36,500	2,363,388
	3,692,355	111,820	3,804,175

4 Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Merchandising income	323,298	-	323,298	322,070
Bank Interest	13,573	-	13,573	2,445
Rent receivable	29,000	-	29,000	29,000
	365,871	-	365,871	353,515

There were no Restricted Funds in the prior year.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

5 Total Resources Expended

	Notes	Staff Costs £	Other £	Depreciation £	Total 2023 £
Grants programme	13	-	8,945,330	-	8,945,330
Education and Communication		583,062	385,221	-	968,282
Support services		223,781	450,494	51,269	725,545
Cost of raising funds		1,034,015	144,829	-	1,178,844
Fundraising trading		-	239,240	-	239,240
		<u>1,840,858</u>	<u>10,165,114</u>	<u>51,269</u>	<u>12,057,241</u>

	Notes	Staff Costs £	Other £	Depreciation £	Total 2022 £
Grants programme	13	-	7,855,757	-	7,855,757
Education and Communication		498,779	359,129	-	857,908
Support services		214,769	426,705	48,122	689,596
Cost of raising funds		934,829	122,285	-	1,057,114
Fundraising trading		-	252,099	-	252,099
		<u>1,648,377</u>	<u>9,015,975</u>	<u>48,122</u>	<u>10,712,474</u>

**Group
2023**

£

**Group
2022**

£

Expenditure of £43,360 shown as governance costs in previous years (2022 : £39,838) is included in Support services.

Governance costs comprise:-

Share of Salaries	8,534	8,663
Statutory Audit - Charity	22,450	23,150
Statutory Audit - ACN Trading Ltd	3,680	3,150
Legal and professional	4,544	3,766
Strategic Planning	-	650
Board meetings	4,153	459
	<u>43,360</u>	<u>39,838</u>

Support Services includes

	Group 2023 £	Group 2022 £
Staff Costs	223,781	214,770
Office Rent and Rates	61,101	44,408
Insurance	5,447	9,179
Cleaning	17,336	17,827
Office Repairs and Maintenance	14,409	31,743
IT support	116,938	78,560
Other Office costs	77,961	42,151
Phone	23,525	23,084
Bank Charges	75,496	74,871
Audit	22,450	23,151
Legal and Consultancy	8,696	7,336
Recruitment	27,133	74,394
Depreciation	51,269	48,122
	<u>725,545</u>	<u>689,596</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

6 Staff Costs

	Group and Charity	
	2023	2022
		£
Staff Costs consist of:		
Salaries	1,581,970	1,410,237
Social security costs	163,722	149,042
Pension Costs	78,248	73,022
Health insurance	17,589	16,077
	<u>1,841,530</u>	<u>1,648,378</u>

The average number of employees during the year was 42 (2022 - 38)

The average number of employees during the year on an FTE basis was 39.4 (2022 - 36.5).

Employees whose emoluments were between £60,000 and £70,000 numbered 5 (2022 -2)

Employees whose emoluments were between £90,000 and £100,000 numbered 0 (2022 - 1)

Employees whose emoluments were between £100,000 and £110,000 numbered 1 (2022 0)

No trustee received remuneration during the year. During the year, no expenses related to travel were paid to the trustees (2022 - £nil).

Remuneration for the senior staff team was £544,854 (2022: £478,246).

The senior staff team comprises the National Director, and the Heads of Fundraising and Marketing, Community Outreach, Human Resources, Press and Public Affairs, Support Services and Finance.

7 Tangible Fixed Assets

Group and Charity	Freehold Property	Property Refurbishment	Office Fixtures and Equipment	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,152,750		46,310	84,745	1,283,805
Additions		2,000		6,263	8,263
Write-offs	-	-		(43,365)	(43,365)
At 31 December 2023	<u>1,152,750</u>	<u>2,000</u>	<u>46,310</u>	<u>47,642</u>	<u>1,248,702</u>
Depreciation					
At 1 January 2023	185,858		18,989	50,351	255,198
Charge for period	11,528		15,437	24,304	51,269
Write-offs	-	-	-	(43,365)	(43,365)
At 31 December 2023	<u>197,385</u>	<u>0</u>	<u>34,426</u>	<u>31,290</u>	<u>263,101</u>
Net Book Value					
At 31 December 2023	<u>955,365</u>	<u>2,000</u>	<u>11,884</u>	<u>16,352</u>	<u>985,601</u>
At 31 December 2022	<u>966,892</u>	<u>0</u>	<u>27,321</u>	<u>34,394</u>	<u>1,028,607</u>

None of the tangible fixed assets held at 31 December 2023 forms part of restricted funds.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

8 Investments

Group	2023	2022
	£	£
Disposals		
Market value as at 1 January	36,698	30,896
Disposal	(36,166)	-
Net Investment gain/(loss)	<u>(532)</u>	<u>5,801</u>
Market Value at 31 December 2019	-	36,698

Investments consist of the following shares:

Thomson Reuters Group	-	4,264
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The investment held by the charity also includes an additional £100 investment in the subsidiary company at cost.

Included within Investments are financial assets measured at fair value of £Nil (2022: £36,698).

Investment in Trading Subsidiary

The charity holds 100% of the issued ordinary share capital of ACN Trading Limited, registered Company No. 3298216.

ACN Trading Limited offers Cards, Books, Music, Gifts and bespoke products related to the work of the charity. Purchases from ACN Trading Ltd enable benefactors to support ACN projects worldwide, while also nurturing their own faith.

Relevant financial information regarding ACN Trading Limited is as follows.

	2023	2022
	£	£
Turnover	323,298	322,070
Cost of Sales	<u>(216,746)</u>	<u>(229,091)</u>
Gross Profit	106,552	92,979
Other operating income	1,724	400
Administrative expenses	<u>(22,494)</u>	<u>(23,008)</u>
Net profit before taxation	85,782	70,370
Corporation Tax	<u>-</u>	<u>-</u>
Net (loss)/ profit after taxation	85,782	70,370
Transferred to Aid to the Church in Need (UK)		
Service Charge	(79,942)	(75,353)
Loan Interest	(5,552)	(3,731)
Gift Aid donation	-	(46)
Retained in subsidiary	<u>288</u>	<u>(8,760)</u>
Aggregate capital and reserves	<u>1,674</u>	<u>1,386</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

9 Debtors

	Group			
	2023	2022	2023	2022
	£	£	£	£
Trade Debtors	53,641	41,318	35,833	34,456
Income Tax recoverable	44,266	126,068	44,266	126,068
Prepayments	24,748	16,353	22,678	14,725
Accrued Income	60,000	-	60,000	-
Legacies Receivable cfwd	3,836,692	2,273,007	3,836,692	2,273,007
Loan to subsidiary undertaking	-	-	207,994	246,147
	<u>4,019,347</u>	<u>2,456,746</u>	<u>4,207,463</u>	<u>2,694,403</u>

Loan to trading subsidiary:
Interest is charged on the loan to the subsidiary at 2.5% over bank rate.
The loan is secured on the assets of the trading company.

The table below shows the relationship between Accrued Legacy (debtor) and Legacy Receivable (income)

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Legacies Receivable bfwd	2,273,007	1,499,540	2,273,007	1,499,540
Cash received for legacies receivable	(1,173,163)	(1,589,921)	(1,173,163)	(1,589,921)
Legacies Receivable	2,736,848	2,363,388	2,736,848	2,363,388
Legacies Receivable cfwd	<u>3,836,692</u>	<u>2,273,007</u>	<u>3,836,692</u>	<u>2,273,007</u>

Included within Group debtors are financial assets measured at amortised cost of £3,950,333(2022 £2,314,324).
Included within Charity debtors are financial assets measured at amortised cost of £4,207,463 (2022 £2,307,463).

10 Creditors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	69,673	97,249	27,826	40,618
Other taxes and social security costs	71,874	72,313	56,321	57,862
Other creditors	55,369	-	-	-
Accruals	39,357	55,619	28,936	47,414
Project Funds in advance	24,629	-	24,629	-
Loan from benefactor	27,500	27,500	27,500	27,500
	<u>288,401</u>	<u>252,681</u>	<u>165,212</u>	<u>173,395</u>

Included within Group creditors are financial liabilities measured at amortised cost of £161,158 (2022 £180,368).
Included within Charity creditors are financial liabilities measured at amortised cost of £108,891 (2022 £ 115,532).

Loan from benefactor:
The loan from the benefactor was interest free and repayable at one month's notice.

11 Operating Lease Commitments - Group and Charity

The Charity had the following commitments under non-cancellable operating leases:

Lessee		Land & buildings	
		2023	2022
		£	£
Within 1 year		3,847	5,770
Within 2 - 5 years		-	14,425
Over 5 years		-	-
		<u>3,847</u>	<u>20,195</u>
Lessor		Land & buildings	
		2023	2022
		£	£
Within 1 year		29,000	29,000
Within 2 - 5 years		9,667	29,000
Over 5 years		-	-
		<u>38,667</u>	<u>58,000</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

12 Restricted Funds: Group and Charity	Opening Balance	Incoming Funds	Resources Outgoing	Closing Balance
<i>Purpose of Donation - 2023</i>	£	£	£	£
Africa	-	330,495	330,495	-
Asia	-	127,715	127,715	-
Europe	584,476	297,738	881,413	801
Latin America	-	47,644	47,644	-
Middle East	-	1,115,029	799,671	315,357
Mass Offerings	29,995	997,779	851,040	176,734
Construction	-	5,760	5,760	-
Education, Media and Child Bibles	-	11,101	8,350	2,751
Formation	-	4,784	4,784	-
Refugees	-	15,946	15,946	-
Seminarians	-	7,621	7,621	-
Sisters	-	6,241	6,241	-
Transport	-	13,750	13,750	-
	<u>614,471</u>	<u>2,981,602</u>	<u>3,100,430</u>	<u>495,644</u>

	Opening Balance	Incoming Funds	Resources Outgoing	Closing Balance
<i>Purpose of Donation - 2022</i>	£	£	£	£
Africa	60,700	131,018	191,718	-
Asia	-	164,466	164,466	-
Europe	-	1,245,571	661,095	584,476
Latin America	-	2,589	2,589	-
Middle East	-	316,088	316,088	-
Mass Offerings	78,825	608,046	656,876	29,995
Construction	-	90	90	-
Education, Media and Child Bibles	-	13,307	13,307	-
Formation	-	1,076	1,076	-
Refugees	-	-	-	-
Seminarians	-	10,311	10,311	-
Sisters	-	2,060	2,060	-
Transport	-	254	254	-
	<u>139,525</u>	<u>2,494,876</u>	<u>2,019,930</u>	<u>614,471</u>

13 Aid Granted: Group and Charity

Grants made during the period were distributed as follows:

<i>By Region</i>	2023	2022
	£	£
Africa	2,885,072	2,684,131
Asia	1,666,297	1,703,677
Eastern Europe	1,805,460	1,568,981
Latin America	796,935	697,264
Middle East	1,791,566	1,201,706
Total Aid Payments	<u>8,945,330</u>	<u>7,855,757</u>

<i>By Funding Type</i>	2023	2022
	£	£
Mass Stipends	851,040	822,761
Catechetical and Formation	1,313,220	763,020
Construction	3,269,203	2,417,919
Education, Media and Child Bibles	650,325	675,433
Humanitarian Assistance	1,047,933	1,144,415
Seminarians	562,923	518,223
Sisters	733,333	804,387
Transport	517,354	709,601
Total Aid Payments	<u>8,945,330</u>	<u>7,855,757</u>

Aid payments include a voluntary contribution of 3% towards costs of the projects department in the ACN International Of

Aid to the Church in Need (United Kingdom)

Notes to the Accounts

For the year ended 31 December 2023 (continued)

14 Total Funds	Unrestricted Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £	2023 £
Tangible Fixed Assets		985,601		985,601
Investments	-			-
Cash	33,004		495,644	528,647
Legacies receivable cfwd	3,836,692			3,836,692
Other net current assets	31,907			31,907
Current Assets		<u>3,901,603</u>		
		<u>4,887,204</u>	<u>495,644</u>	<u>5,382,847</u>
Designated Fund		83,000		
Free reserves		<u>3,818,603</u>		
		<u>4,887,204</u>		
Free reserves excluding legacies receivable cfwd		<u>(18,089)</u>		
	2022 £	2022 £	2022 £	2022 £
Tangible Fixed Assets		1,028,607		1,028,607
Investments	36,698			36,698
Cash	504,733		614,471	1,119,204
Legacies receivable cfwd	2,273,007			2,273,007
Other net current assets	25,066			25,066
Current Assets		<u>2,839,504</u>		
		<u>3,868,112</u>	<u>614,471</u>	<u>4,482,583</u>
Designated Fund		85000		
Free reserves		<u>2,754,504</u>		
		<u>3,868,112</u>		
Free reserves excluding legacies receivable cfwd		<u>481,497</u>		

There are free reserves in ACN Trading Ltd of £1,574 (2022: £1,386).

A Designated Fund has been established for the refurbishment of the offices in Sutton. it is planned to refurbish the interior, including purchase of new carpets, painting of the walls, upgrading of the toilet facilities and acquisition of new furniture. This work is expected to be carried out in 2024.

Reconciliation from total Consolidated Income to TOTAL CASH AVAILABLE FOR THE CHARITY

	2023 £	2022 £
Total income per SOFA	12,958,323	12,149,467
income from other trading activities (per SOFA)	(365,871)	(353,515)
legacies receivable (per SOFA)	2,736,848	
Legacies cash received (note 9)	<u>(1,173,163)</u>	<u>2,363,388</u>
adjust: legacies receivable for cash	(1,563,685)	(1,589,921)
use of balance sheet items, mainly cash	662,603	
TOTAL CASH AVAILABLE FOR THE CHARITY	<u>11,691,371</u>	<u>11,022,486</u>

15 Connected Charities

Aid to the Church in Need (United Kingdom) is a National Section of the Pontifical Foundation called 'Aiuto all Chiesa che soffre' which is registered in Vatican City under canon law.

16 Conditional Asset

There are no conditional assets to record in the 2023 accounts.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2023 (continued)

17 Statement of Financial Activities (Entity) for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Expenditure					
Income					
Donations and Grants	2	4,795,918	2,613,492	7,409,410	8,075,197
Legacies received	3	2,098,684	347,510	2,446,194	1,393,867
Legacies receivable	3	2,716,248	20,600	2,736,848	2,326,888
Other trading activities	4	127,410	-	127,410	99,454
Total Income	12	<u>9,738,260</u>	<u>2,981,602</u>	<u>12,719,863</u>	<u>11,895,407</u>
Expenditure					
Expenditure on raising funds		1,178,844	-	1,178,844	1,057,114
Charitable activities					
Grants programme	13	5,860,846	3,084,484	8,945,330	7,855,757
Education and communication		968,282	-	968,282	857,908
Support services		725,545	-	725,545	689,596
Total Expenditure	5	<u>8,733,517</u>	<u>3,084,484</u>	<u>11,818,001</u>	<u>10,460,375</u>
Net Income / (Expenditure)		1,004,743	(102,882)	901,861	1,435,032
Other recognised gains/(losses)					
Net gains/(losses) on investments		(817)	-	(817)	5,801
Net Movement in Funds		<u>1,003,926</u>	<u>(102,882)</u>	<u>901,044</u>	<u>1,440,833</u>
Fund balances bfwd at 1 January		<u>3,783,112</u>	<u>614,471</u>	<u>4,480,622</u>	<u>3,039,789</u>
Fund balances cfwd at 31 Decembe	14	<u>4,787,038</u>	<u>511,589</u>	<u>5,381,666</u>	<u>4,480,622</u>

There were no recognised gains and losses other than those included in the statement of financial activities.

