

OC INTERNATIONAL UK

England & Wales · Charity number 1099900

Details

Status Registered

Legal form Charitable company

Company number [04748877](#)

Registered 2003-10-08

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

Contact

Address 14 Shirley Drive
Worthing
West Sussex
BN14 9AX

Phone 01903262586

Email tonyford@onechallenge.org.uk

Website www.onechallenge.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN WORTHING AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFILL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY

Activities: Training throughout Europe and other regions of the world in evangelism, discipleship, and church growth. Encouraging Church leaders in the UK.

Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORTHING AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT
- Austria
- Colombia
- Indonesia
- Italy
- Brighton And Hove
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£33,249	£44,347	-	-
2024-09-30	£63,365	£53,620	-	-
2023-09-30	£37,303	£42,111	-	-
2022-09-30	£85,298	£87,512	-	-
2021-09-30	£55,696	£51,625	-	-

Trustees

Name	Role	Appointed
Anthony Ford	Chair	2024-01-01
Dr Craig Clinton Kraft		2024-11-08
Tamsin Mary Outridge		2022-04-27
VICTOR GEORGE WALKER		

OC INTERNATIONAL UK

England & Wales - Charity number 1099900

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

OC International UK

(A company limited by guarantee)

Charity registration number: 1099900

Company registration number: 04748877

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

OC INTERNATIONAL UK

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OC INTERNATIONAL UK

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Anthony Robert Ford Victor George Walker Tamsin Mary Outridge Craig Clinton Kraft (appointed 8 November 2024)
Charity Registration Number	1099900
Company Registration Number	04748877
Registered Office	The charity is incorporated in England. 14 Shirley Drive Worthing West Sussex BN14 9AX
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ

OC INTERNATIONAL UK

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2025.

Objectives and activities

Objects and aims

The charity's objects are to advance the Christian faith in accordance with its Statement of Beliefs and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has work in Austria and the United Kingdom. The charity gives small grants of various sizes to partners in the OC Global Alliance in Colombia, Indonesia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

Achievements and performance

The charity hosted its sixth Leaders' Retreat. Nineteen people attended for times of refreshment, Bible teaching and training in ministry techniques. The positive feedback was welcome.

An associate made two trips to Tanzania to encourage and train local church pastors in various regions. Around 150+ pastors benefited, with local fellowships and networks strengthened. Our associate was accompanied and aided in the teaching by two other British pastors.

We continue to inform and encourage British supporters about the work of God under this charity's aegis and around the OC Global Alliance. This is achieved by sending out a regular email prayer bulletin for their prayers.

In Austria a season of health challenges has returned. Our worker there has already formulated how his current situation can enhance his ministry to others in difficult circumstances. He plans to continue discipling individuals, and striving for healthy inter-church relationships.

OC INTERNATIONAL UK

TRUSTEES' REPORT

A couple based in the UK lead an Arabic Church and were encouraged that an academic course of biblical counselling continued to provide experience and expertise to those supporting others in their problems. The church continues with free English classes each week for people settling in their locality. Elderly residents nearby have a warm, safe place to meet and benefit from meals provided. The couple also travel to meet other Arabic believers, using zoom to communicate between trips.

A new development this year has been new links with our Alliance partners in Brazil and the Philippines. Discussions are underway about serving global mission workers and expatriates in the United Kingdom from those two nations.

The trustees are pleased that the work undertaken, in the UK and abroad, has benefited many people of all ages. The charity continues its links and interactions with other members of the OC Global Alliance of 14 centres around the world, supporting the alliance's development by providing support in internal communications, and involvement with the newly formed Collaboration Hub.

Financial review

Policy on reserves

It is the charity's policy to hold in reserves a minimum of 3 months average operational expenditure adjusted by the addition of the maximum total insufficient support level balance as agreed by Board policy.

Principal funding sources

The charity has received adequate income to achieve its objectives for the year. The trustees are satisfied the charity has sufficient reserves to meet all obligations.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 30 April 2003 and is a registered charity number 1099900.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Organisational structure

The Trustees meet at approximately ten to twelve week intervals to agree policies and action on strategic and legal matters, governance and finance. Decisions, including the appointment of Trustees, are taken by consensus and if necessary by formal majority vote.

Risk management

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

OC INTERNATIONAL UK

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 29 January 2026 and signed on its behalf by:



.....
Anthony Robert Ford
Trustee

OC INTERNATIONAL UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OC INTERNATIONAL UK

I report to the charity Trustees on my examination of the accounts of OC International UK for the year ended 30 September 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

29 January 2026

OC INTERNATIONAL UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	8,635	24,215	32,850	63,365
Investment income	4	399	-	399	576
Total income		<u>9,034</u>	<u>24,215</u>	<u>33,249</u>	<u>63,941</u>
Expenditure on:					
Charitable activities	5	10,619	33,728	44,347	53,620
Total expenditure		<u>10,619</u>	<u>33,728</u>	<u>44,347</u>	<u>53,620</u>
Net (expenditure)/income		(1,585)	(9,513)	(11,098)	10,321
Transfers between funds		751	(751)	-	-
Net movement in funds		(834)	(10,264)	(11,098)	10,321
Reconciliation of funds					
Total funds brought forward		<u>12,508</u>	<u>16,455</u>	<u>28,963</u>	<u>18,642</u>
Total funds carried forward	9	<u>11,674</u>	<u>6,191</u>	<u>17,865</u>	<u>28,963</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK
(REGISTRATION NUMBER: 04748877)
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		17,920	29,018
Creditors: Amounts falling due within one year	8	<u>(55)</u>	<u>(55)</u>
Net assets		<u>17,865</u>	<u>28,963</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		6,191	16,455
Unrestricted income funds			
Unrestricted funds		<u>11,674</u>	<u>12,508</u>
Total funds	9	<u>17,865</u>	<u>28,963</u>

For the financial year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 29 January 2026 and signed on their behalf by:



.....
 Anthony Robert Ford
 Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

OC International UK 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is highly likely that these conditions will be fulfilled in the reporting period.

Gift aid

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

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	8,269	22,726	30,995	60,214
Gift aid reclaimed	366	1,489	1,855	3,151
	<u>8,635</u>	<u>24,215</u>	<u>32,850</u>	<u>63,365</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	399	399	576
	<u>399</u>	<u>399</u>	<u>576</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Note				
Insurance	241	-	241	-
Office supplies	600	-	600	852
Bank charges	60	-	60	60
Ministry expenses	7,501	10,366	17,867	7,452
Independent examination	1,134	-	1,134	1,134
Grant funding of activities	1,083	23,362	24,445	44,122
6	<u>10,619</u>	<u>33,728</u>	<u>44,347</u>	<u>53,620</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Grant-making

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants to individuals	<u>1,083</u>	<u>23,362</u>	<u>24,445</u>	<u>44,122</u>
	<u>1,083</u>	<u>23,362</u>	<u>24,445</u>	<u>44,122</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

One trustee received reimbursement of travel expenses incurred on behalf of the charity of £2,655 (2024: One trustees £1,589) during the year.

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>55</u>	<u>55</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2025 £
Unrestricted funds					
<i>General</i>					
UK Admin fund	2,725	-	(1,750)	820	1,795
UK fund	2,749	6,698	(6,214)	(69)	3,164
Member care	64	-	-	-	64
Field visits	1,198	180	-	-	1,378
Reserves	5,000	-	-	-	5,000
Ford ministry	772	2,156	(2,655)	-	273
	<u>12,508</u>	<u>9,034</u>	<u>(10,619)</u>	<u>751</u>	<u>11,674</u>
Restricted funds					
Abou Setta fund	1,696	300	-	(18)	1,978
Breuel fund	47	600	(517)	(36)	94
Brown fund	-	4,035	(3,931)	(104)	-
Cockrell fund	1,987	1,500	(1,360)	(54)	2,073
Favarin fund	339	-	-	-	339
Grubb fund	11,292	2,980	(13,669)	-	603
Kirk fund	1,070	14,180	(13,659)	(511)	1,080
Prokop fund	24	300	(282)	(18)	24
Alliance partners fund	-	320	(310)	(10)	-
	<u>16,455</u>	<u>24,215</u>	<u>(33,728)</u>	<u>(751)</u>	<u>6,191</u>
Total funds	<u>28,963</u>	<u>33,249</u>	<u>(44,347)</u>	<u>-</u>	<u>17,865</u>

The charity supports missionaries operating around the world and collects and distributes donations for their ministries. These funds are accounted for in separate restricted funds as listed above. Transfers are made between funds to cover both contributions towards UK office costs and administration costs.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
<i>General</i>					
UK Admin fund	1,416	-	(1,736)	3,045	2,725
UK fund	4,660	5,724	(5,472)	(2,163)	2,749
Member care	64	-	-	-	64
Field visits	1,018	180	-	-	1,198
Reserves	5,000	-	-	-	5,000
Ford ministry	-	1,700	(1,589)	661	772
	<u>12,158</u>	<u>7,604</u>	<u>(8,797)</u>	<u>1,543</u>	<u>12,508</u>
Restricted funds					
Abou Setta fund	1,098	625	-	(27)	1,696
Breuel fund	-	650	(564)	(39)	47
Brown fund	-	10,409	(10,151)	(258)	-
Cockrell fund	1,847	1,525	(1,331)	(54)	1,987
Favarin fund	1,007	212	(871)	(9)	339
Grubb fund	1,419	11,095	(1,036)	(186)	11,292
Kirk fund	1,089	31,246	(30,516)	(749)	1,070
Prokop fund	24	325	(112)	(213)	24
Alliance partners fund	-	250	(242)	(8)	-
	<u>6,484</u>	<u>56,337</u>	<u>(44,823)</u>	<u>(1,543)</u>	<u>16,455</u>
Total funds	<u>18,642</u>	<u>63,941</u>	<u>(53,620)</u>	<u>-</u>	<u>28,963</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2025 £
Current assets	11,729	6,191	17,920
Current liabilities	<u>(55)</u>	<u>-</u>	<u>(55)</u>
Total net assets	<u>11,674</u>	<u>6,191</u>	<u>17,865</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Current assets	12,563	16,455	29,018
Current liabilities	<u>(55)</u>	<u>-</u>	<u>(55)</u>
Total net assets	<u>12,508</u>	<u>16,455</u>	<u>28,963</u>

OC INTERNATIONAL UK

England & Wales - Charity number 1099900

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

OC International UK

(A company limited by guarantee)

Charity registration number: 1099900

Company registration number: 04748877

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

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OC INTERNATIONAL UK

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Revd Peter James Cockrell (resigned 7 May 2024) Anthony Robert Ford (appointed 11 January 2024) Victor George Walker Roger Purdom (resigned 11 January 2024) Tamsin Outridge Craig Clinton Kraft (appointed 8 November 2024)
Charity Registration Number	1099900
Company Registration Number	04748877
Registered Office	The charity is incorporated in England. 14 Shirley Drive Worthing West Sussex BN14 9AX
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ

OC INTERNATIONAL UK

TRUSTEES' REPORT

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Objects and aims

The charity's objects are to advance the Christian faith in accordance with its Statement of Beliefs and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has work in Austria and the United Kingdom. The charity gives small grants of various sizes to Alliance partners in Colombia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

Achievements and performance

The charity hosted its fifth 'Encouragement for Leaders' retreat conference. Twenty people attended for times of refreshment and Bible teaching. Feedback was very positive and appreciative.

An associate made two trips to Tanzania to encourage and train local church pastors in various regions. Around 180 pastors benefited from this, with local fellowships and networks strengthened. Our associate was accompanied by another British pastor to share in the ministry.

We continue to inform and encourage British supporters about the work of God under this charity's aegis and around the OC Global Alliance. This is achieved by sending out a regular email prayer bulletin for their prayers.

In Austria a season of health challenges is now over. Ministry includes discipling individuals, using training materials written by our worker there. Inter-church relationships remain healthy, with our worker at the core of regular meetings between church and denominational leaders.

OC INTERNATIONAL UK

TRUSTEES' REPORT

A couple based in the UK lead an Arabic Church and were encouraged that an academic course of biblical counselling continued to provide experience and expertise to those supporting others in their problems. The church continues with free English classes each week for people settling in their locality. Elderly residents nearby have a warm, safe place to meet and benefit from meals provided. The couple also travel to meet other Arabic believers, using zoom to communicate between trips.

The trustees are pleased that the work undertaken, in the UK and abroad, has benefited many people of all ages.

The charity continues its links and interactions with other members of the OC Global Alliance of 15 centres around the world, supporting the alliance's development by providing support in internal communications, and in developing documentation to enhance agreed policies and codes of conduct.

Financial review

Policy on reserves

It is the charity's policy to hold in reserves a minimum of 3 months average operational expenditure adjusted by the addition of the maximum total insufficient support level balance as agreed by Board policy.

Principal funding sources

The charity has received adequate income to achieve its objectives for the year. The trustees are satisfied the charity has sufficient reserves to meet all obligations.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 30 April 2003 and is a registered charity number 1099900.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The Trustees meet at approximately ten to twelve week intervals to agree policies and action on strategic and legal matters, governance and finance. Decisions, including the appointment of Trustees, are taken by consensus and if necessary by formal majority vote.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Risk management

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

Statement of Responsibilities

The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 31 January 2025 and signed on its behalf by:



.....
Anthony Robert Ford
Trustee

OC INTERNATIONAL UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OC INTERNATIONAL UK

I report to the charity Trustees on my examination of the accounts of OC International UK for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



.....
G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

31 January 2025

OC INTERNATIONAL UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	7,028	56,337	63,365	37,042
Investment income	4	<u>576</u>	<u>-</u>	<u>576</u>	<u>261</u>
Total income		<u>7,604</u>	<u>56,337</u>	<u>63,941</u>	<u>37,303</u>
Expenditure on:					
Charitable activities	5	<u>8,797</u>	<u>44,823</u>	<u>53,620</u>	<u>42,111</u>
Total expenditure		<u>8,797</u>	<u>44,823</u>	<u>53,620</u>	<u>42,111</u>
Net (expenditure)/income		(1,193)	11,514	10,321	(4,808)
Transfers between funds		<u>1,543</u>	<u>(1,543)</u>	<u>-</u>	<u>-</u>
Net movement in funds		350	9,971	10,321	(4,808)
Reconciliation of funds					
Total funds brought forward		<u>12,158</u>	<u>6,484</u>	<u>18,642</u>	<u>23,450</u>
Total funds carried forward	9	<u><u>12,508</u></u>	<u><u>16,455</u></u>	<u><u>28,963</u></u>	<u><u>18,642</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

OC INTERNATIONAL UK
(REGISTRATION NUMBER: 04748877)
BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		29,018	18,642
Creditors: Amounts falling due within one year	8	<u>(55)</u>	<u>-</u>
Net assets		<u>28,963</u>	<u>18,642</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		16,455	6,484
Unrestricted income funds			
Unrestricted funds		<u>12,508</u>	<u>12,158</u>
Total funds	9	<u>28,963</u>	<u>18,642</u>

For the financial year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 31 January 2025 and signed on their behalf by:



.....
 Anthony Robert Ford
 Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

OC International UK 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

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

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	6,667	53,547	60,214	34,689
Gift aid reclaimed	361	2,790	3,151	2,353
	<u>7,028</u>	<u>56,337</u>	<u>63,365</u>	<u>37,042</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	576	576	261
	<u>576</u>	<u>576</u>	<u>261</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Rent and rates		-	-	-	(73)
Insurance		-	-	-	223
Office supplies		827	25	852	732
Bank charges		60	-	60	60
Ministry expenses		6,776	676	7,452	7,703
Independent examination		1,134	-	1,134	1,080
Grant funding of activities	6	-	44,122	44,122	32,386
		<u>8,797</u>	<u>44,823</u>	<u>53,620</u>	<u>42,111</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Grant-making

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants to individuals	-	44,122	44,122	32,386
	-	44,122	44,122	32,386

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

One trustee received reimbursement of travel expenses incurred on behalf of the charity of £1,589 (2023: No trustees £Nil) during the year.

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	55	-

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
<i>General</i>					
UK Admin fund	1,416	-	(1,736)	3,045	2,725
UK fund	4,660	5,724	(5,472)	(2,163)	2,749
Member care	64	-	-	-	64
Field visits	1,018	180	-	-	1,198
Reserves	5,000	-	-	-	5,000
Ford ministry	-	1,700	(1,589)	661	772
	<u>12,158</u>	<u>7,604</u>	<u>(8,797)</u>	<u>1,543</u>	<u>12,508</u>
Restricted funds					
Abou Setta fund	1,098	625	-	(27)	1,696
Breuel fund	-	650	(564)	(39)	47
Brown fund	-	10,409	(10,151)	(258)	-
Cockrell fund	1,847	1,525	(1,331)	(54)	1,987
Favarin fund	1,007	212	(871)	(9)	339
Grubb fund	1,419	11,095	(1,036)	(186)	11,292
Kirk fund	1,089	31,246	(30,516)	(749)	1,070
Prokop fund	24	325	(112)	(213)	24
Alliance partners fund	-	250	(242)	(8)	-
	<u>6,484</u>	<u>56,337</u>	<u>(44,823)</u>	<u>(1,543)</u>	<u>16,455</u>
Total funds	<u>18,642</u>	<u>63,941</u>	<u>(53,620)</u>	<u>-</u>	<u>28,963</u>

The charity supports missionaries operating around the world and collects and distributes donations for their ministries. These funds are accounted for in separate restricted funds as listed above. Transfers are made between funds to cover both contributions towards UK office costs and administration costs.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General					
UK Admin fund	2,111	-	(967)	272	1,416
UK fund	5,888	3,007	(4,535)	300	4,660
Office hosting	1,638	-	(152)	(1,486)	-
Member care	64	-	-	-	64
Field visits	838	180	-	-	1,018
Reserves	5,000	-	-	-	5,000
	<u>15,539</u>	<u>3,187</u>	<u>(5,654)</u>	<u>(914)</u>	<u>12,158</u>
Restricted funds					
Abou Setta fund	766	1,888	(1,493)	(63)	1,098
Breuel fund	47	550	(564)	(33)	-
Brown fund	-	4,567	(4,459)	(108)	-
Campbell fund	269	-	-	(269)	-
Cockrell fund	1,567	1,588	(1,254)	(54)	1,847
Favarin fund	1,411	1,746	(2,088)	(62)	1,007
Grubb fund	1,450	5,700	(5,938)	207	1,419
Kirk fund	1,066	15,254	(14,692)	(539)	1,089
Kraft fund	1,311	63	(2,432)	1,058	-
Pott fund	-	200	(194)	(6)	-
Prokop fund	24	388	(370)	(18)	24
Alliance partners fund	-	2,172	(2,973)	801	-
	<u>7,911</u>	<u>34,116</u>	<u>(36,457)</u>	<u>914</u>	<u>6,484</u>
Total funds	<u><u>23,450</u></u>	<u><u>37,303</u></u>	<u><u>(42,111)</u></u>	<u><u>-</u></u>	<u><u>18,642</u></u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Current assets	12,563	16,455	29,018
Current liabilities	<u>(55)</u>	<u>-</u>	<u>(55)</u>
Total net assets	<u>12,508</u>	<u>16,455</u>	<u>28,963</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Current assets	<u>12,158</u>	<u>6,484</u>	<u>18,642</u>

OC INTERNATIONAL UK

England & Wales - Charity number 1099900

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

OC International UK

(A company limited by guarantee)

Charity registration number: 1099900

Company registration number: 04748877

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

OC INTERNATIONAL UK

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OC INTERNATIONAL UK

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Revd Peter James Cockrell Victor George Walker Roger Purdom Simon Allaby Tamsin Outridge
Charity Registration Number	1099900
Company Registration Number	04748877
Registered Office	The charity is incorporated in England. 30B Teville Road Worthing West Sussex BN11 1UG
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ

OC INTERNATIONAL UK

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2023.

Objectives and activities

Objects and aims

The charity's objects are to advance the Christian faith in accordance with its Statement of Beliefs and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has work in Austria, Spain and the United Kingdom. The charity gives small grants of various sizes to Alliance partners in Colombia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

Achievements and performance

Activities were limited again during this financial year because of the continuing aftermath of the Covid pandemic. The Board hosted its fourth 'Encouragement for Leaders' retreat Conference which had been postponed the previous autumn. There were 28 delegates from churches around southern England. One delegate had travelled from Austria. The feedback was very positive and appreciative. The Board is now planning for its fifth Retreat in 2024.

One of the Board members visited our worker in Austria and this pastoral visit was much appreciated. He also visited Tanzania again as part of an ongoing ministry. The team conducted six conferences in the region of Mbeya, Tanzania. The one-day conferences focussed on gospel-centred bible teaching. The sessions were well attended, mainly by church pastors and elders plus church volunteers and extended family members. The total number of church leaders reached would be about 100-200. The visiting team were able to bring comfort to their host and interpreter who had lost his 10 year-old daughter to sepsis. A second trip took place in May of this year. We returned to Mbeya for more Gospel Partnership conferences. Over 150 leaders gathered for the six regional conferences. We also had a meeting with the principle of a newly established Bible College in Mbeya city. He asked if we would consider having a teaching role whenever in Tanzania. We will return in November this year.

OC INTERNATIONAL UK

TRUSTEES' REPORT

A monthly prayer bulletin has been sent out to over one hundred friends to inform them about the work of OC UK and other branches of the OC ministry.

Our Treasurer and his wife have been encouraged by the continuing involvement in UK ministry as they continued to include mentoring young Christian individuals, couples and parents in their 20s and 30s. They have seen a flow of visitors to their home, hosting and ministering to many needing a break from stressful situations including the death of their OC boss. They have had the opportunity to visit their homeland (USA) and spend time with fellow mission people. They attended the OC Personnel Enrichment Programme. They were able to catch up with a number of those who were in their youth group back in the 1990s. They joined in the Encouragement for Leaders Retreat in April 2023.

The workers in Austria have had continuing health concerns within their family. As far as their work is concerned they have been getting more involved in various aspects of ministry. They were able to have some relaxing times with family and friends in the USA. They had a visit from one of the OC UK Board members. This was much appreciated. They have seen the work of the Evangelical Alliance in Vienna grow across the churches. From a few churches involved there are now over thirty. The church they attend has continued its work in Ukraine in bringing humanitarian aid to a local church in western Ukraine. Our worker is hoping to join a pastoral training team to go monthly to Ukraine. The couple have started a new home group in their home. There is a vision to expand the OC Austria Team so that the ministry in Austria and Central Asia will continue in the future.

A couple based in the UK, as leaders of a local Arabic Church, had another challenging but exciting year. They saw the launch of an academic course of biblical counselling which they are running. They have continued to see growth and maturity within the church and increasing encouragements between the members. They had a trip to Sweden to teach and train on biblical counselling. They had a trip to Naples where the wife attended a Board meeting with the mission that hosts the Biblical Counselling course. The church has started free English classes each week and there is a good attendance. They are involved in training Christian Arabic church in the south of the UK, helping them to discover their gifts and get involved in pastoral care. They have seen many encouragements in their ministry and they have had opportunities for rest in their busy schedule.

In all of the above activities it is clear that all the work undertaken, whether in other countries or in the UK, has benefited many people of all ages, both the UK and around various countries.

OC UK are part of the Global Alliance of One Challenge International. This has 15 Mobilisation Centres around the world and OC UK has participated in Zoom bi-monthly calls during the year in partnership with like-minded people.

The charity ceased to rent the offices as there are no longer the requirements for their usage.

In all of the above activities it is clear that all the work undertaken, whether in other countries or in the UK, has benefited many people of all ages, both the UK and around various countries.

OC INTERNATIONAL UK

TRUSTEES' REPORT

OC UK are part of the Global Alliance of One Challenge. This has 15 Mobilisation Centres around the world and OC UK has participated in Zoom bi-monthly calls during the year in partnership with like-minded people.

OC UK has also participated in a monthly online call with its European partners. This is for friendship, encouragement and fellowship.

During this financial year a former chair of OC UK took part in two conferences - 1) Vancouver in February 2023 and 2) the OC GA meetings which took place in Malaga in May 2023.

The Board will continue to ensure that its work provides public benefit both in the UK and in other countries.

Financial review

Policy on reserves

It is the charity's policy to hold in reserves a minimum of 3 months average operational expenditure adjusted by the addition of the maximum total insufficient support level balance as agreed by Board policy.

Principal funding sources

The charity has received adequate income to achieve its objectives for the year. The trustees are satisfied the charity has sufficient reserves to meet all obligations.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 30 April 2003 and is a registered charity number 1099900.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The Trustees meet at approximately ten to twelve week intervals to agree policies and action on strategic and legal matters, governance and finance. Decisions, including the appointment of Trustees, are taken by consensus and if necessary by formal majority vote.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Risk management

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

Statement of Responsibilities

The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

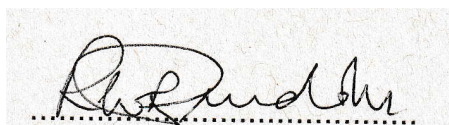
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 4 December 2023 and signed on its behalf by:



Roger Purdom
Trustee

OC INTERNATIONAL UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OC INTERNATIONAL UK ('THE COMPANY')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

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

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



G W Schulz ACMA
the Chartered Institute of Management Accountants

2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

4 December 2023

OC INTERNATIONAL UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	2,926	34,116	37,042	85,253
Investment income	4	<u>261</u>	<u>-</u>	<u>261</u>	<u>45</u>
Total income		<u>3,187</u>	<u>34,116</u>	<u>37,303</u>	<u>85,298</u>
Expenditure on:					
Charitable activities	5	<u>5,654</u>	<u>36,457</u>	<u>42,111</u>	<u>87,512</u>
Total expenditure		<u>5,654</u>	<u>36,457</u>	<u>42,111</u>	<u>87,512</u>
Net expenditure		(2,467)	(2,341)	(4,808)	(2,214)
Transfers between funds		<u>(914)</u>	<u>914</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,381)	(1,427)	(4,808)	(2,214)
Reconciliation of funds					
Total funds brought forward		<u>15,539</u>	<u>7,911</u>	<u>23,450</u>	<u>25,664</u>
Total funds carried forward	8	<u><u>12,158</u></u>	<u><u>6,484</u></u>	<u><u>18,642</u></u>	<u><u>23,450</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK
(REGISTRATION NUMBER: 04748877)
BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>18,642</u>	<u>23,450</u>
Net assets		<u><u>18,642</u></u>	<u><u>23,450</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		6,484	7,911
Unrestricted income funds			
Unrestricted funds		<u>12,158</u>	<u>15,539</u>
Total funds	8	<u><u>18,642</u></u>	<u><u>23,450</u></u>

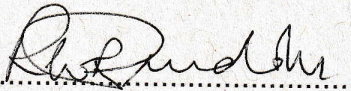
For the financial year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 4 December 2023 and signed on their behalf by:



Roger Purdom
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

OC International UK 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Gift aid

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

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Liabilities

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	2,712	31,977	34,689	83,262
Gift aid reclaimed	214	2,139	2,353	1,968
Other income from donations and legacies	-	-	-	23
	<u>2,926</u>	<u>34,116</u>	<u>37,042</u>	<u>85,253</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	261	261	45
	<u>261</u>	<u>261</u>	<u>45</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rent and rates		(73)	-	(73)	902
Heat and light		-	-	-	273
Insurance		223	-	223	(17)
Communications		-	-	-	245
Office supplies		732	-	732	1,827
Bank charges		60	-	60	90
Ministry expenses		3,632	4,071	7,703	3,545
Independent examination		1,080	-	1,080	1,080
Grant funding of activities	6	-	32,386	32,386	79,567
		<u>5,654</u>	<u>36,457</u>	<u>42,111</u>	<u>87,512</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Grant-making

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants to individuals	-	32,386	32,386	79,567
	<u>-</u>	<u>32,386</u>	<u>32,386</u>	<u>79,567</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General					
UK Admin fund	2,111	-	(967)	272	1,416
UK fund	5,888	3,007	(4,535)	300	4,660
Office hosting	1,638	-	(152)	(1,486)	-
Member care	64	-	-	-	64
Field visits	838	180	-	-	1,018
Reserves	5,000	-	-	-	5,000
	<u>15,539</u>	<u>3,187</u>	<u>(5,654)</u>	<u>(914)</u>	<u>12,158</u>
Restricted funds					
Abou Setta fund	766	1,888	(1,493)	(63)	1,098
Breuel fund	47	550	(564)	(33)	-
Brown fund	-	4,567	(4,459)	(108)	-
Campbell fund	269	-	-	(269)	-
Cockrell fund	1,567	1,588	(1,254)	(54)	1,847
Favarin fund	1,411	1,746	(2,088)	(62)	1,007
Grubb fund	1,450	5,700	(5,938)	207	1,419
Kirk fund	1,066	15,254	(14,692)	(539)	1,089
Kraft fund	1,311	63	(2,432)	1,058	-
Pott fund	-	200	(194)	(6)	-
Prokop fund	24	388	(370)	(18)	24
Alliance partners fund	-	2,172	(2,973)	801	-
	<u>7,911</u>	<u>34,116</u>	<u>(36,457)</u>	<u>914</u>	<u>6,484</u>
Total funds	<u>23,450</u>	<u>37,303</u>	<u>(42,111)</u>	<u>-</u>	<u>18,642</u>

The charity supports missionaries operating around the world and collects and distributes donations for their ministries. These funds are accounted for in separate restricted funds as listed above. Transfers are made between funds to cover both contributions towards UK office costs and administration costs.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Unrestricted funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2022 £
Unrestricted funds					
General					
UK Admin fund	2,835	-	(1,772)	1,048	2,111
UK fund	5,062	980	(154)	-	5,888
Office hosting	1,232	178	(2,772)	3,000	1,638
Member care	64	-	-	-	64
Field visits	839	180	(181)	-	838
Reserves	5,000	-	-	-	5,000
	<u>15,032</u>	<u>1,338</u>	<u>(4,879)</u>	<u>4,048</u>	<u>15,539</u>
Restricted funds					
Abou Setta fund	3,441	2,826	(5,410)	(91)	766
Breuel fund	47	600	(564)	(36)	47
Brown fund	-	4,238	(4,127)	(111)	-
Campbell fund	269	-	-	-	269
Cockrell fund	1,479	1,563	(1,421)	(54)	1,567
Favarin fund	2,213	1,215	(1,964)	(53)	1,411
Grady fund	1,346	-	(1,346)	-	-
Grubb fund	658	5,498	(3,232)	(1,474)	1,450
Kirk fund	1,071	13,950	(13,450)	(505)	1,066
Kraft fund	26	3,135	(350)	(1,500)	1,311
Pott fund	-	200	(194)	(6)	-
Prokop fund	24	363	(345)	(18)	24
Barbosa fund	58	-	(58)	-	-
Alliance partners fund	-	50,000	(49,800)	(200)	-
GCPN fund	-	372	(372)	-	-
	<u>10,632</u>	<u>83,960</u>	<u>(82,633)</u>	<u>(4,048)</u>	<u>7,911</u>
Total funds	<u>25,664</u>	<u>85,298</u>	<u>(87,512)</u>	<u>-</u>	<u>23,450</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Current assets	<u>12,158</u>	<u>6,484</u>	<u>18,642</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Current assets	<u>15,539</u>	<u>7,911</u>	<u>23,450</u>

OC INTERNATIONAL UK

England & Wales - Charity number 1099900

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

OC International UK

(A company limited by guarantee)

Charity registration number: 1099900

Company registration number: 04748877

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

OC INTERNATIONAL UK

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OC INTERNATIONAL UK

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Revd Peter James Cockrell Victor George Walker Roger Purdom Simon Allaby (appointed 28 March 2022) Tamsin Outridge (appointed 27 April 2022)
Charity Registration Number	1099900
Company Registration Number	04748877
Registered Office	The charity is incorporated in England. 30B Teville Road Worthing West Sussex BN11 1UG
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ

OC INTERNATIONAL UK

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2022.

Objectives and activities

Objects and aims

The charity's objects are to advance the Christian faith in accordance with its Statement of Beliefs and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has work in Austria, Spain and the United Kingdom. The charity gives small grants of various sizes to Alliance partners in Colombia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

Achievements and performance

Activities were seriously limited during this financial year because of the aftermath of the Covid pandemic. The Board had to postpone its fourth 'Encouragement for Leaders' retreat Conference. This was re-scheduled for the following financial year.

Our Treasurer and his wife have again been involved in UK ministry as they continued to include mentoring young Christian individuals, couples and parents in their 20s and 30s. They have seen a flow of visitors to their home, hosting and ministering to many needing a break from stressful situations (including workers serving refugees and immigrants out of Ukraine and North Africa. Also, we've welcomed a few One Challenge 2nd generation young adults.

The Christian Motorcyclists Association has continued to revive from pandemic limitations. The annual national rally was held in person at The Quinta, an OM facility NW of Shrewsbury. It welcomed many from all over the country, as well as a few from Belgium, France, and Ireland. Our OC Treasurer has continued as treasurer on the leadership team of the local Sussex branch. We've met as a branch monthly, had a successful church visit in Thakeham, as well as another full Sunday manning an outreach display at the biggest annual biker event on the shores of Brighton.

OC INTERNATIONAL UK

TRUSTEES' REPORT

The workers in Austria have had a very challenging year with regards to their health and that of their family, plus the aftermath of the Covid pandemic. It wasn't until the later part of this reporting year that the couple were able to get back into their ministry. The couple started to return to church services and counselling. Their plans include hosting and leading a new house group from their church, meeting face to face (with masks!) with those they have been mentoring and hosting.

A couple based in the UK as leaders of a local Arabic Church had a challenging but exciting year. They are thankful for two face to face events that took place in the church despite different challenges and opposition. They made encouraging new connections with FIEC leaders. The couple were able to celebrate Christmas and the New Year despite various restrictions.

We have seen a great need and demand to train on biblical counselling as how to help people care within the church context. They have seen the growth within the women that attend the fortnightly zoom meetings. They are from different backgrounds and different countries! It is beautiful to see them thrive as they lead in turns and really discover their potential and capabilities unlocked as the step forward. It was very encouraging to have with us the FIEC responsible and his wife for our region.

An Egyptian minister came again for few days and we were able to do some special visits and share the good news. We learnt so much from his insights and wisdom. We have been able to participate at different zoom meetings. It was a wonderful time at the OC Europe retreat in Genoa getting to know some brothers and sisters and sharing together.

July was very special in hosting many pastors and workers who have the Kingdom at heart. The church had many gatherings especially Sudanese coming from different parts of England for reunion. Also, many visits were very fruitful and encouraging as some people started to come back to church. It was great to see some youth attending and also being involved. It has been a privilege to be able to host workers and ministers for them to have a rest.

The charity ceased to rent the offices as there are no longer the requirements for their usage.

In all of the above activities it is clear that all the work undertaken, whether in other countries or in the UK, has benefited many people of all ages, both the UK and around various countries.

OC UK are part of the Global Alliance of One Challenge. This has 15 Mobilisation Centres around the world and OC UK has participated in Zoom bi-monthly calls during the year in partnership with like-minded people.

The OC UK has also participated in a monthly online call with its European partners. This is for friendship, encouragement and fellowship.

The Board will continue to ensure that its work provides public benefit both in the UK and in other countries.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Financial review

Policy on reserves

It is the charity's policy to hold in reserves a minimum of 3 months average operational expenditure adjusted by the addition of the maximum total insufficient support level balance as agreed by Board policy.

Principal funding sources

The charity has received adequate income to achieve its objectives for the year. The trustees are satisfied the charity has sufficient reserves to meet all obligations.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 30 April 2003 and is a registered charity number 1099900.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The Trustees meet at approximately ten to twelve week intervals to agree policies and action on strategic and legal matters, governance and finance. Decisions, including the appointment of Trustees, are taken by consensus and if necessary by formal majority vote.

Risk management

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

OC INTERNATIONAL UK

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 27 February 2023 and signed on its behalf by:



.....
Roger Purdom
Trustee

OC INTERNATIONAL UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OC INTERNATIONAL UK

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2022 which are set out on pages 7 to 16.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

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

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


.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

27 February 2023

OC INTERNATIONAL UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	1,293	83,960	85,253	55,694
Investment income	4	45	-	45	2
Total income		<u>1,338</u>	<u>83,960</u>	<u>85,298</u>	<u>55,696</u>
Expenditure on:					
Charitable activities	5	4,879	82,633	87,512	51,625
Total expenditure		<u>4,879</u>	<u>82,633</u>	<u>87,512</u>	<u>51,625</u>
Net (expenditure)/income		(3,541)	1,327	(2,214)	4,071
Transfers between funds		4,048	(4,048)	-	-
Net movement in funds		507	(2,721)	(2,214)	4,071
Reconciliation of funds					
Total funds brought forward		<u>15,032</u>	<u>10,632</u>	<u>25,664</u>	<u>21,593</u>
Total funds carried forward	8	<u>15,539</u>	<u>7,911</u>	<u>23,450</u>	<u>25,664</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK

(REGISTRATION NUMBER: 04748877)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		<u>23,450</u>	<u>25,664</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,911	10,632
Unrestricted income funds			
Unrestricted funds		<u>15,539</u>	<u>15,032</u>
Total funds	8	<u>23,450</u>	<u>25,664</u>

For the financial year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 27 February 2023 and signed on their behalf by:



.....
Roger Purdom
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

OC International UK 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

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

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	1,072	82,190	83,262	52,022
Gift aid reclaimed	198	1,770	1,968	3,672
Other income from donations and legacies	23	-	23	-
	<u>1,293</u>	<u>83,960</u>	<u>85,253</u>	<u>55,694</u>

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	45	45	2

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Note				
Rent and rates	902	-	902	3,200
Heat and light	273	-	273	446
Insurance	(17)	-	(17)	1,881
Communications	245	-	245	328
Office supplies	1,827	-	1,827	414
Bank charges	90	-	90	87
Ministry expenses	235	3,310	3,545	1,891
Independent examination	1,080	-	1,080	1,080
Grant funding of activities	244	79,323	79,567	42,298
	<u>4,879</u>	<u>82,633</u>	<u>87,512</u>	<u>51,625</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Grant-making

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants to individuals	<u>244</u>	<u>79,323</u>	<u>79,567</u>	<u>42,298</u>
	<u>244</u>	<u>79,323</u>	<u>79,567</u>	<u>42,298</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2022 £
Unrestricted funds					
<i>General</i>					
UK Admin fund	2,835	-	(1,772)	1,048	2,111
UK fund	5,062	980	(154)	-	5,888
Office hosting	1,232	178	(2,772)	3,000	1,638
Member care	64	-	-	-	64
Field visits	839	180	(181)	-	838
Reserves	5,000	-	-	-	5,000
	<u>15,032</u>	<u>1,338</u>	<u>(4,879)</u>	<u>4,048</u>	<u>15,539</u>
Restricted funds					
Abou Setta fund	3,441	2,826	(5,410)	(91)	766
Breuel fund	47	600	(564)	(36)	47
Brown fund	-	4,238	(4,127)	(111)	-
Campbell fund	269	-	-	-	269
Cockrell fund	1,479	1,563	(1,421)	(54)	1,567
Favarin fund	2,213	1,215	(1,964)	(53)	1,411
Grady fund	1,346	-	(1,346)	-	-
Grubb fund	658	5,498	(3,232)	(1,474)	1,450
Kirk fund	1,071	13,950	(13,450)	(505)	1,066
Kraft fund	26	3,135	(350)	(1,500)	1,311
Pott fund	-	200	(194)	(6)	-
Prokop fund	24	363	(345)	(18)	24
Barbosa fund	58	-	(58)	-	-
Alliance partners fund	-	50,000	(49,800)	(200)	-
GCPN fund	-	372	(372)	-	-
	<u>10,632</u>	<u>83,960</u>	<u>(82,633)</u>	<u>(4,048)</u>	<u>7,911</u>
Total funds	<u>25,664</u>	<u>85,298</u>	<u>(87,512)</u>	<u>-</u>	<u>23,450</u>

The charity supports missionaries operating around the world and collects and distributes donations for their ministries. These funds are accounted for in separate restricted funds as listed above. Transfers are made between funds to cover both contributions towards UK office costs and administration costs.

OC INTERNATIONAL UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Unrestricted funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2021 £
Unrestricted funds					
<i>General</i>					
UK Admin fund	2,466	-	(756)	1,125	2,835
UK fund	4,754	2,267	(2,319)	360	5,062
Office hosting	1,184	300	(6,252)	6,000	1,232
Member care	64	-	-	-	64
Field visits	659	180	-	-	839
Reserves	5,000	-	-	-	5,000
	<u>14,127</u>	<u>2,747</u>	<u>(9,327)</u>	<u>7,485</u>	<u>15,032</u>
Restricted funds					
Abou Setta fund	1,631	2,743	(664)	(269)	3,441
Breuel fund	94	600	(611)	(36)	47
Brown fund	-	4,635	(4,518)	(117)	-
Campbell fund	269	-	-	-	269
Cockrell fund	928	575	-	(24)	1,479
Favarin fund	(26)	19,040	(16,456)	(345)	2,213
Grady fund	1,346	-	-	-	1,346
Grubb fund	641	4,529	(1,460)	(3,052)	658
Kirk fund	1,080	14,225	(13,722)	(512)	1,071
Kraft fund	1,478	1,552	-	(3,004)	26
Pott fund	-	200	(194)	(6)	-
Prokop fund	25	375	(358)	(18)	24
Barbosa fund	-	4,435	(4,275)	(102)	58
Alliance partners fund	-	40	(40)	-	-
	<u>7,466</u>	<u>52,949</u>	<u>(42,298)</u>	<u>(7,485)</u>	<u>10,632</u>
Total funds	<u>21,593</u>	<u>55,696</u>	<u>(51,625)</u>	<u>-</u>	<u>25,664</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Current assets	<u>15,539</u>	<u>7,911</u>	<u>23,450</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Current assets	<u>15,032</u>	<u>10,632</u>	<u>25,664</u>

OC INTERNATIONAL UK

England & Wales - Charity number 1099900

Accounts



**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

OC International UK

(A company limited by guarantee)

Charity registration number: 1099900

Company registration number: 04748877

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

OC INTERNATIONAL UK

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OC INTERNATIONAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number 1099900

Company Registration Number 04748877

Trustees
Revd Peter James Cockrell
Victor George Walker
Roger Purdom

Registered address
30B Teville Road
Worthing
West Sussex
BN11 1UG

Bankers
CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

Independent Examiner
G W Schulz ACMA
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2 Broadbridge Business Centre
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Chichester
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OC INTERNATIONAL UK

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2021.

Objectives and activities

Objects and aims

The charity's objects are to advance the Christian faith in accordance with its Statement of Beliefs and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has work in Austria, Spain and the United Kingdom. The charity gives small grants of various sizes to Alliance partners in Colombia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

Achievements and performance

Review of activities

The board is aware of the provisions of the Charities Act 2006 about public benefit, the guidance published by the Charity Commission on this subject and of the obligation to report on the ways in which they believe OC International-UK meets the public benefit requirement established by the Act. The board has analysed its activities and the moneys it has spent and believes there is public benefit in each geographical area where resources are applied. The following paragraphs indicate the results of the analysis. Areas of activity undertaken or supported by the charity include training and capacity building, providing pastoral care, partnership development, research and the provision of written or recorded resource materials. Geographically, the charity has workers in Austria, Spain and the United Kingdom. The charity gives small grants of various sizes to Alliance partners in Colombia, Italy and the United States. In all areas, local Alliance workers are training and building capacity among leaders, whose communities and churches are better led to cope with varying circumstances including economic hardship, local persecution, or historical negative attitudes to minority communities. In every instance, the wider local community will benefit from the positive impact of the Christian church or community.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Activities were seriously limited during this financial year because of the Covid pandemic. The Board had to postpone its third 'Encouragement for Leaders' retreat Conference twice but we were able to host the Conference at the very end of the financial year. There were 30 delegates which included Church leaders and spouses, others in leadership roles within their church or in a mission. From the feedback it was an appreciated conference, enabling delegates time to relax and be refreshed, making new contacts and friends and going back to their churches or missions to continue their ministry.

The Board was unable to host more mission seminars as in the previous year because of the pandemic restrictions. We are hoping to plan more of these in the following year.

Our Treasurer was on home assignment in the USA during this financial year. He and his wife have again been involved. Our UK ministry continues to include mentoring young Christian individuals, couples and parents in their 20s and 30s. Pandemic restrictions made this mostly limited to online meetings and one-on-one walks. The Christian Motorcyclists Association had none of the larger outreach events this past year, due to the lock-downs. However, they were able to facilitate two small group ride-outs, including some outreach at stopping points where we meet other bikers. The husband also continued to serve as bookkeeper for the charity.

He and his wife are involved in the UK as they have continued to encourage young adults in their Christian faith with a view to their taking on leadership responsibilities in their own churches. This is an important aspect of mentoring these young adults.

In Austria the primary ministry has been focused on personal discipleship which included a lot of counselling. The workers are also involved in a countrywide leadership forum and prayer for the nation. They took part in leadership training ministries and were involved in mentoring, coaching and counselling of leaders. The ministry was severely limited because of the Covid restrictions which had a significant impact on the ministry. The workers are hoping for a change in ministry work during the coming year.

A couple based in the UK as leaders of a local Arabic Church had a challenging year because of Covid restrictions. As the previous year, the workers were unable to undertake foreign trips. Much of the work was again online. They have been able to keep in contact with a number of individuals as well as small groups via Zoom and WhatsApp. The wife has been finishing a Counselling Course and has been able to put into practice many of the aspects covered in the course. A few of the highlights during this reporting year are:

- A great time with women on a 2-day zoom conference with 40-47 women from the Middle East, North Africa and Europe participating
- Being part of different prayer groups, praying for nations and missions
- The church reopened, enabling people to meet for friendship and fellowship
- Encouragements in the youth ministry

In Spain the couple have continued ministry throughout this reporting year. The wife has again been involved in home-schooling their children. The husband completed his doctorate in preaching.

OC INTERNATIONAL UK

TRUSTEES' REPORT

As with the other workers involved with OC UK, this couple's activities were restricted. There were three highlights in speaking engagements.

- An online missions conference with over 4,000 young people registered from 30 countries, mostly Latin America
- A talk given at a conference with evangelical students with young university evangelists from 40 European countries and from 20 non-European countries
- An online talk which he gave to a church in Houston which had been supporting him in the work in the C29 church in Granada

The charity continues to provide office facilities, promoting informed ministry by Alliance members. Other staff seconded in from sister organisations use office facilities provided by OCI UK. Their work is focused on research activities around the world, promoting informed ministry by Global Alliance members, thus making best use of the resources they have.

In all of the above activities it is clear that all the work undertaken, whether in other countries or in the UK, has benefited many people of all ages, both the UK and around various countries.

OC UK are part of the Global Alliance of One Challenge. This has 15 Mobilisation Centres around the world and OC UK has participated in Zoom bi-monthly calls during the year in partnership with like-minded people.

The OC UK has also participated in a monthly online call with its European partners. This is for friendship, encouragement and fellowship.

The Board will continue to ensure that its work provides public benefit both in the UK and in other countries.

Financial review

Policy on reserves

It is the charity's policy to hold in reserves a minimum of 3 months average operational expenditure adjusted by the addition of the maximum total insufficient support level balance as agreed by Board policy.

Principal funding sources

The charity has received adequate income to achieve its objectives for the year. The trustees are satisfied the charity has sufficient reserves to meet all obligations.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

OC INTERNATIONAL UK

TRUSTEES' REPORT

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 30 April 2003 and is a registered charity number 1099900.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure

The Trustees meet at approximately ten to twelve week intervals to agree policies and action on strategic and legal matters, governance and finance. Decisions, including the appointment of Trustees, are taken by consensus and if necessary by formal majority vote.

Risk management

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

OC INTERNATIONAL UK

TRUSTEES' REPORT

Statement of Trustees' Responsibilities


The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The annual report was approved by the Trustees of the charity on 28 March 2022 and signed on its behalf by:



.....
Roger Purdom
Trustee

OC INTERNATIONAL UK

INDEPENDENT EXAMINER'S REPORT

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2021 which are set out on pages 8 to 17.

Respective responsibilities of Trustees and examiner

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

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

Independent examiner's statement

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

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

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


.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

28 March 2022

OC INTERNATIONAL UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	2,745	52,949	55,694	53,340
Investment income	4	<u>2</u>	<u>-</u>	<u>2</u>	<u>23</u>
Total income		<u>2,747</u>	<u>52,949</u>	<u>55,696</u>	<u>53,363</u>
Expenditure on:					
Charitable activities	5	<u>9,327</u>	<u>42,298</u>	<u>51,625</u>	<u>56,300</u>
Total expenditure		<u>9,327</u>	<u>42,298</u>	<u>51,625</u>	<u>56,300</u>
Net (expenditure)/income		(6,580)	10,651	4,071	(2,937)
Transfers between funds		<u>7,485</u>	<u>(7,485)</u>	<u>-</u>	<u>-</u>
Net movement in funds		905	3,166	4,071	(2,937)
Reconciliation of funds					
Total funds brought forward		<u>14,127</u>	<u>7,466</u>	<u>21,593</u>	<u>24,530</u>
Total funds carried forward	8	<u>15,032</u>	<u>10,632</u>	<u>25,664</u>	<u>21,593</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

OC INTERNATIONAL UK

REGISTERED NUMBER: 04748877

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		<u>25,664</u>	<u>21,593</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		10,632	7,466
Unrestricted income funds			
Unrestricted funds		<u>15,032</u>	<u>14,127</u>
Total funds	8	<u>25,664</u>	<u>21,593</u>

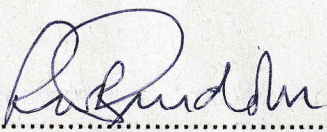
For the financial year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 17 were approved by the Trustees, and authorised for issue on 28 March 2022 and signed on their behalf by:


.....
Roger Purdom
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

OC International UK 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	2,502	49,520	52,022	50,926
Gift aid reclaimed	243	3,429	3,672	2,414
	<u>2,745</u>	<u>52,949</u>	<u>55,694</u>	<u>53,340</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2	2	23

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Rent and rates		3,200	-	3,200	3,486
Heat and light		446	-	446	558
Insurance		1,881	-	1,881	1,170
Communications		328	-	328	341
Office supplies		414	-	414	566
Bank charges		87	-	87	60
Ministry expenses		1,891	-	1,891	1,885
Independent examination		1,080	-	1,080	1,080
Grant funding of activities	6	-	42,298	42,298	47,154
		<u>9,327</u>	<u>42,298</u>	<u>51,625</u>	<u>56,300</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

6 Grant-making

	Total 2021 £	Total 2020 £	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Grants to individuals	-	-	-	42,298	42,298	47,154
	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,298</u>	<u>42,298</u>	<u>47,154</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

	Total 2021 £	Total 2020 £	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £	
Rent and rates	3,480	3,200	-	3,200	3,480	3,200	
Heat and light	718	448	-	448	718	448	
Insurance	1,170	1,587	-	1,587	1,170	1,587	
Communications	341	352	-	352	341	352	
Office supplies	288	414	-	414	288	414	
Bank charges	80	87	-	87	80	87	
Miscellaneous	1,282	1,891	-	1,891	1,282	1,891	
Independent examination	4,000	4,000	-	4,000	4,000	4,000	
Grant funding of activities	43,434	47,230	43,434	43,298	43,434	47,230	
	<u>28,300</u>	<u>21,632</u>	<u>43,434</u>	<u>43,298</u>	<u>28,300</u>	<u>21,632</u>	

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

8 Funds

Statement of funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2021 £
Unrestricted funds					
General					
UK Admin fund	2,466	-	(756)	1,125	2,835
UK fund	4,754	2,267	(2,319)	360	5,062
Office hosting	1,184	300	(6,252)	6,000	1,232
Member care	64	-	-	-	64
Field visits	659	180	-	-	839
Reserves	5,000	-	-	-	5,000
	<u>14,127</u>	<u>2,747</u>	<u>(9,327)</u>	<u>7,485</u>	<u>15,032</u>
Restricted funds					
Abou Setta fund	1,631	2,743	(664)	(269)	3,441
Breuel fund	94	600	(611)	(36)	47
Brown fund	-	4,635	(4,518)	(117)	-
Campbell fund	269	-	-	-	269
Cockrell fund	928	575	-	(24)	1,479
Favarin fund	(26)	19,040	(16,456)	(345)	2,213
Grady fund	1,346	-	-	-	1,346
Grubb fund	641	4,529	(1,460)	(3,052)	658
Kirk fund	1,080	14,225	(13,722)	(512)	1,071
Kraft fund	1,478	1,552	-	(3,004)	26
Pott fund	-	200	(194)	(6)	-
Prokop fund	25	375	(358)	(18)	24
Barbosa fund	-	4,435	(4,275)	(102)	58
Alliance partners fund	-	40	(40)	-	-
	<u>7,466</u>	<u>52,949</u>	<u>(42,298)</u>	<u>(7,485)</u>	<u>10,632</u>
Total funds	<u><u>21,593</u></u>	<u><u>55,696</u></u>	<u><u>(51,625)</u></u>	<u><u>-</u></u>	<u><u>25,664</u></u>

The charity supports missionaries operating around the world and collects and distributes donations for their ministries. These funds are accounted for in separate restricted funds as listed above. Transfers are made between funds to cover both contributions towards UK office costs and administration costs

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2020 £
Unrestricted funds					
General					
UK Admin fund	2,335	-	(920)	1,051	2,466
UK fund	5,129	1,821	(2,196)	-	4,754
Office hosting	1,140	295	(6,030)	5,779	1,184
Member care	64	-	-	-	64
Field visits	479	180	-	-	659
Reserves	5,000	-	-	-	5,000
	<u>14,147</u>	<u>2,296</u>	<u>(9,146)</u>	<u>6,830</u>	<u>14,127</u>
Restricted funds					
Abou Setta fund	6,108	3,889	(8,242)	(124)	1,631
Breuel fund	47	600	(517)	(36)	94
Brown fund	122	4,574	(4,579)	(117)	-
Campbell fund	269	-	-	-	269
Cockrell fund	-	1,569	(587)	(54)	928
Favarin fund	493	17,414	(17,619)	(314)	(26)
Grady fund	1,346	-	-	-	1,346
Grubb fund	316	3,832	(606)	(2,901)	641
Kirk fund	1,023	15,011	(14,447)	(507)	1,080
Kraft fund	622	3,609	-	(2,753)	1,478
Pott fund	-	200	(194)	(6)	-
Prokop fund	37	369	(363)	(18)	25
	<u>10,383</u>	<u>51,067</u>	<u>(47,154)</u>	<u>(6,830)</u>	<u>7,466</u>
Total funds	<u>24,530</u>	<u>53,363</u>	<u>(56,300)</u>	<u>-</u>	<u>21,593</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Current assets	<u>15,032</u>	<u>10,632</u>	<u>25,664</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2020 £
Current assets	<u>14,127</u>	<u>7,466</u>	<u>21,593</u>