

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

CONTENTS

Legal and Administrative Information	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

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

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

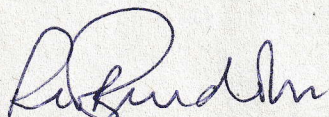
The Trustees (who are also the directors of OC International UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable 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
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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	2	-	2	23
Total income		2,747	52,949	55,696	53,363
Expenditure on:					
Charitable activities	5	9,327	42,298	51,625	56,300
Total expenditure		9,327	42,298	51,625	56,300
Net (expenditure)/income		(6,580)	10,651	4,071	(2,937)
Transfers between funds		7,485	(7,485)	-	-
Net movement in funds		905	3,166	4,071	(2,937)
Reconciliation of funds					
Total funds brought forward		14,127	7,466	21,593	24,530
Total funds carried forward	8	15,032	10,632	25,664	21,593

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>

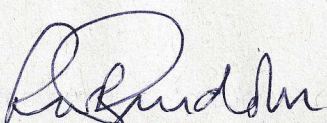
For the financial year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

OC INTERNATIONAL UK

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.

OC INTERNATIONAL UK

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	<u>2</u>	<u>2</u>	<u>23</u>

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	<u>-</u>	<u>42,298</u>	<u>42,298</u>	<u>47,154</u>
	<u>9,327</u>	<u>42,298</u>	<u>51,625</u>	<u>56,300</u>

OC INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2021

6 Grant-making

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

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.

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Rent and rates	3,200		3,200	3,480
Heat and light	1,448		1,448	1,710
Insurance	1,881		1,881	2,341
Communications	328		328	414
Office supplies	414		414	87
Bank charges	87		87	1,881
Minority expenses	1,881		1,881	1,000
Independent examination	1,000		1,000	41,424
Grant funding of activities	41,424	42,298	83,722	28,300

OC INTERNATIONAL UK

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>21,593</u>	<u>55,696</u>	<u>(51,625)</u>	<u>-</u>	<u>25,664</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 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>

OC INTERNATIONAL UK

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>