

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
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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	<u>4,879</u>	<u>82,633</u>	<u>87,512</u>	<u>51,625</u>
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		<u>4,048</u>	<u>(4,048)</u>	<u>-</u>	<u>-</u>
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

Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
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	244	79,323	79,567	42,298
	<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>