

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

OC INTERNATIONAL UK

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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

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 2024.

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 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
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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	<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	<u>-</u>	<u>44,122</u>	<u>44,122</u>	<u>32,386</u>
		<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					
<i>General</i>					
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>

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>