

ReachAcross (UK)

(A charitable company
limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended

31 March 2024

Charity Number: 1148692

Company Number: 07900867

ReachAcross (UK)

TRUSTEES REPORT for the year ended 31 Mar 2024

The Trustees present their annual report and financial statements for the year ended 31 Mar 2024

Legal and administrative information

Full Name:	ReachAcross (UK)
Constitution:	The charity was incorporated under the Companies Act 2006 –Company number 07900867 registered in England and Wales, Charity number 1148692.
Charity Registered Number:	1148692
Company Number:	7900867
Date of Incorporation:	06 January 2012
Trustees during the year: (unless stated)	Mr. J. Laws (Chairman) Mr. K. Macpherson (Vice Chairman) Mr. P. Jolly Mrs. G. Crawford (Resigned 22 May 2024) Mrs. S. Laws Dr. A. Perkins Dr. M. Pickett (Resigned 22 May 2024)
Trustees Appointed after the Balance Sheet date:	Mr. S. Dickinson (Appointed 11 Sep 2024) Mrs C. Bell-Williams (Appointed 11 Sep 2024)
Treasurer:	Mr. S. Babenko (Resigned 21 May 2024)
Chief Executive Officer and Secretary:	Mr. G. M. C. Tainio
Registered Office:	Unit 6 Station Court Station Approach Borough Green Sevenoaks Kent TN15 8BG
Bankers:	National Westminster Bank plc. West Malling (A) Branch 43 Swan Street, West Malling, Kent ME19 6HF
Independent Examiner:	Jackie Irvine-Smith Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

ReachAcross (UK)

TRUSTEES REPORT for the year ended 31 Mar 2024 (continued)

Charitable Objects

The objects of the Charity are:

- the advancement of the Christian faith worldwide in particular but not exclusively by the provision of medical, educational and other services;
- the relief of financial need and suffering amongst victims of natural or other disasters.

Policies to Further our Objects

The Charity seeks to further its objects through the provision of medical support, teaching and setting up of community projects of a medical and educational nature, either under contract to the local government or with an independent programme with government approval where required.

The Trustees believe that the objects and policies of the Charity have spiritual and practical public benefit.

Organisation

The Charity is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Board of Trustees meets at least three times a year and delegates the day-to-day operation of the organisation to a management team based at its office in England. Through this office, funds are channelled to the work of the Charity which is part of an international fellowship of charities with the same working name (ReachAcross) and similar objectives.

Review of the Period

During the annual period under review, our mission workers have been serving in different contexts, where their primary goal is to advance the Christian religion through sharing the gospel, teaching and serving in practical ways in their various locations around the world—whether in places such as North Africa, the Middle East and Asia, or in Western nations serving in Muslim-majority communities, or with refugees. Many of our mission workers serve in practical ways such as in teaching English, or serving in medical services provided locally. During this financial year, ReachAcross has also continued to explore mission opportunities in the Balkans, where there are large populations of Muslims who are yet to receive the Christian gospel. It is hoped that in the future, ReachAcross will be able to send long-term and short-term mission workers to that region. Many potential partnership possibilities are being examined.

The Charity, its projects and its mission workers are supported by voluntary contributions primarily from churches and friends of the Charity. Supporters and churches are updated about the work of the charity through speaking engagements, conferences, newsletters and monthly prayer bulletins. Some speaking engagements were provided 'online', but with the Covid-19 pandemic being largely over, we were able to speak at churches and attend exhibitions/conferences in person. Throughout the year ReachAcross has encouraged UK churches in their mission engagement among Muslims, especially those as yet unreached with the Christian gospel. Churches responded by praying for the mission and financially providing for ReachAcross mission workers and projects. Our hope is to continue recruiting mission workers from these churches.

Continuous efforts were made to recruit and mobilise further mission workers during the course of the year, to be deployed long-term and short-term overseas as well as in the UK. ReachAcross(UK) works in partnership with other ReachAcross charities mostly based in western nations, though also in Uganda, and recruitment and mobilisation of mission workers continues to gradually expand the mission workforce. More are required, as the needs and opportunities for ministry are great.

Overseas, ReachAcross has also partnered with local Christians, providing training in reaching Muslims with the Christian gospel, as well as encouraging Christians to minister with practical help to Muslims suffering through poverty or lack of resources.

ReachAcross (UK)

TRUSTEES REPORT for the year ended 31 Mar 2024 (continued)

For security purposes, given that we serve in Muslim-majority countries where some antagonism can from time to time be experienced when engaged in Christian mission work, we do not disclose our specific operating locations in this report. However, the following are four short descriptions of some of the types of work in which our long-term and short-term overseas mission workers and partners have been/are engaged:

- (1) We have continued to serve in countries in northeast Africa's Red Sea region where we have provided ongoing educational services such as teaching English as a foreign language, providing library services and educational materials to nationals of relatively financially poor nations, and literacy training, hence enhancing their employability which in turn helps with their poor economic situation. ReachAcross is helping with a service for Yemeni 'medical tourists' who are travelling to a country near to Yemen for medical services which they cannot obtain in their homeland. This helps them to receive the medical care they need at a reasonable cost. The gospel is being shared with contacts made through such services.
- (2) ReachAcross has been involved with Bible translation into local languages in Africa as part of multi-agency efforts in various locations. A Bible translation centre is located within the compound of one of our field bases and is being used by a translation team for a local language, and Christian literature in local languages is distributed in response to local demand. In addition, the Christian faith is furthered through proclamation of the gospel in ways suitable to the context. A particular people group in West Africa is being reached with the gospel and the new Christians are meeting together for worship and fellowship. Funding has been given to our mission workers in West Africa for the ongoing work.
- (3) We have continued our long-term presence in a Muslim-majority country in Central Asia. Our missionaries are helping to provide health services both in a major city as well as through training local healthcare workers who visit rural villages. We are providing ongoing funding of the projects and for the support of the missionaries involved.
- (4) We have provided relief to Morocco following an earthquake in September 2023, and have provided funds to help relieve poverty and suffering in Yemen, while also bringing Christian teaching and discipleship. We have sent funds to help with a community centre through which our missionaries in Central/East Africa help with literacy, computer skills and sports ministry among the [mainly] Muslim local community.

Undergirding all our practical service ministry is prayer for Muslims and the proclamation of the Christian faith among them. We believe that everyone in the world needs to hear the Christian gospel — both the message of the gospel — that of salvation through the Lord Jesus Christ — as well as hearing the teaching of the Christian faith which leads to radical change in how people live their lives — loving God and neighbour, all to the glory of Christ.

Financial Results and Future Activities

We are grateful to God for the Charity's income in the form of gifts from supporters, legacies and investment income from funds in hand. Our net incoming resources for the year to 31 Mar 2024 amounted to £654 (cf. 2023 net incoming resources (£140,938)), including losses/gains on investments.

The total funds held by the charity at 31st March 2024 were £1,034,096 consisting of £125,736 restricted funds and £908,360 unrestricted (including designated) funds. Free reserves as represented by unrestricted net current liabilities were (£62,423). The Trustees will endeavour to increase the free reserves to a positive level.

Preparation of the accounts is on a going concern basis. The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

ReachAcross (UK)

TRUSTEES REPORT for the year ended 31 Mar 2024 (continued)

Investment Policy

During the period the Trustees continued investing a proportion of available funds in longer-term investments, in view of the low returns on cash deposits, whilst retaining sufficient in shorter-term deposits for the ongoing day to day requirements.

Reserves Policy

Within the Unrestricted Funds the Trustees have set a policy that funds immediately available/up to three months to maturity at a targeted £150,000 will be maintained. This allows for several months operating costs in the absence of incoming funds. Also, within the Unrestricted Funds the Trustees have set aside an amount of £10,000 as an emergency fund to allow a quick response to any emergencies, and a retirement fund used to provide small retirement benefits to retired long term ReachAcross(UK) charity workers, as well as designated funds which have been allocated at the discretion of the Trustees towards ReachAcross charity workers and projects.

Risk Management

The Trustees actively review the major risks that the Charity faces on a regular basis and believe that maintaining general reserves at a level sufficient for the Charity's activities as stated above, combined with the regular review of controls and systems carried out, will provide sufficient resources in the event of any problems. The Trustees have also examined the operational risks faced and established that the necessary systems are in place to mitigate the significant risks.

Public Benefit

The Charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how these are achieved are provided in the Trustees Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the Charity should undertake.

Trustees

The Trustees in office at the date of this report are set out on page 1 and have served throughout the year unless otherwise stated. Trustees have the power, by ordinary resolution passed by a majority of the Trustees, to appoint new Trustees. A Trustee can be removed by resolution passed by seventy five percent of the Trustees present at a Board Meeting. At each Annual General Meeting (AGM) one third or the nearest number to one third must retire from office, including any Trustees appointed during the year. The Trustees are provided with training and advice on a regular basis.

Mr. Jeff Laws remains as Chairman; Mr. Keith Macpherson remains as Vice Chairman; and Mr. Sergey Babenko remains as Treasurer.

ReachAcross (UK)

TRUSTEES REPORT for the year ended 31 Mar 2024 (continued)

Statement of Trustees' Responsibilities

The Charities Act and the Companies Act 2006 require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- (I) select suitable accounting policies and then apply them consistently;
- (II) make judgments and estimates that are reasonable and prudent;
- (III) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and;
- (IV) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' Report, and the responsibility of the Independent Examiner in relation to the Trustees' Report is limited to examining the Report and ensuring that, on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

We approve the attached statement of financial activities and balance sheet for the year ended 31st March 2024, and confirm that we have made available all information necessary for its preparation.

Approved by the Trustees on *7th December 2024*

and signed on their behalf by

.....

Mr. Jeff Laws (Trustee/Chairman)

INDEPENDENT EXAMINER'S REPORT

To the Trustees of ReachAcross (UK)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of ReachAcross (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 ReachAcross (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

Since ReachAcross (UK) gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

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 ReachAcross (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 (FRS102)].

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.



.....
J Irvine-Smith FCIE
Independent Examiners Limited
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF
13 December 2024

ReachAcross (UK)

STATEMENT OF FINANCIAL ACTIVITIES

Income and Expenditure for the year ended 31 Mar 2024

		Unrestricted Funds		Restricted Funds	Total	Total
	Notes	General	Designated		2024	2023
		£		£	£	£
Income and Endowments from:	4					
Donations and Legacies		83,082	224,151	11,380	318,613	343,797
Trading Activities		5	0	0	5	602
Investments		2,426	0	0	2,426	1,183
Total Income		<u>85,513</u>	<u>224,151</u>	<u>11,380</u>	<u>321,044</u>	<u>345,582</u>
Expenditure on:	5					
Raising Funds		75,928	22,443	0	98,371	107,901
Charitable Activities		10,147	209,537	21,429	241,113	273,987
Support Costs:		61,086	0	0	61,086	78,813
		<u>147,161</u>	<u>231,980</u>	<u>21,429</u>	<u>400,570</u>	<u>460,701</u>
Net (expenditure)/income before net gains/(losses) on Investments		(61,649)	(7,829)	(10,048)	(79,526)	(115,119)
Net (losses)/gains on investments	7	80,180			80,180	(32,421)
Net Movement in Funds		18,532	(7,829)	(10,048)	654	(147,540)
Reconciliation of Funds						
Total funds brought forward		801,098	96,559	135,785	1,033,442	1,180,982
Transfers						
Total funds carried forward		<u>819,630</u>	<u>88,730</u>	<u>125,736</u>	<u>1,034,096</u>	<u>1,033,442</u>

ReachAcross (UK)
Company Number:07900867
BALANCE SHEET as at 31 Mar 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	6	2,147	3,255
Investments	7	<u>968,636</u>	<u>888,456</u>
		970,783	891,710
Current Assets			
Debtors and prepayments	9	10,173	1,986
Cash at bank and in hand	8	<u>69,964</u>	<u>160,901</u>
		80,137	162,887
Creditors: Amounts falling due within one year			
Accruals	9	<u>16,824</u>	<u>21,156</u>
		16,824	21,156
Net Current Assets		<u>63,313</u>	<u>141,731</u>
Net Assets		<u><u>1,034,096</u></u>	<u><u>1,033,442</u></u>
Unrestricted Funds	10		
- General funds		417,824	479,472
- Revaluation funds		401,806	321,626
- Designated funds		<u>88,730</u>	<u>96,559</u>
		908,360	897,657
Restricted Income Funds	11	125,736	135,785
		<u><u>1,034,096</u></u>	<u><u>1,033,442</u></u>

For the financial year ending 31 Mar 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.

Approved by the Directors/Trustees on 7th December 2024
and signed on their behalf by the Chairman


Mr. Jeff Laws

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

1 Principal Accounting Policies

The Charity has claimed the exemptions available in Section 1a of FRS102 not to prepare a cash flow since it is a small charity.

(a) Basis of Preparation

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

(b) Incoming Resources

Income is derived from donations and gifts received and from legacies. It is accounted for in full on a receipts basis with the addition of any tax reclaimable. In accordance with this policy, legacies are included on receipt of payment from the personal representative of an estate or when property is transferred.

(c) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.
All assets costing more than £250 are capitalised.

Depreciation is provided to write off the cost of an asset to estimated residual value over its expected useful life.

Depreciation rates in use on a straight line basis are:

Furniture and equipment	20% on cost
Motor Vehicle	20% on cost

(d) Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

(e) Resources Expended and Basis of Allocation of Costs

Expenditure is included when incurred and includes irrecoverable VAT.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

(f) Salaries and Support

Salaries and support expense represents the cost of UK based staff directly involved in, or providing support for, the home and international programmes, including management, policy and advocacy work.

Principal Accounting Policies (continued)

(g) **Costs of Managing and Administering the Charity**

These represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(h) **Funds Accounting**

Funds held by the Charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(i) **Foreign Currencies**

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction.

(j) **Debtor, Creditors and Liability Recognition**

Debtors: Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. **Creditors:** The charity has creditors which are measured at settlement amounts less any trade discounts. **Liability recognition:** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2 Trustee and Remuneration Expenses

Trustees received reimbursement of travelling and overnight accommodation expenses of £610 (2023 £273) incurred in attending meetings and undertaking work for the Charity. No remuneration or other reimbursement of expenses was made to any other Trustee, nor to any person connected with the Trustees.

3 Staff Costs

For UK operational and administrative purposes, the Charity employed a full-time Chief Executive Officer, a part-time Operations Officer, a part-time Finance Administration Officer, a part-time Ireland Coordinator, a part-time UK Mobiliser, a part-time Membercare/Office Manager, and a part-time Communications Officer. The latter two part-time staff only served part of the financial year. Gross administrative salaries were £116,932 (2023 £132,780).

The total number of employees was seven (one full time and six part time)

(The total number of employees 2023 was 9 (2 full time and 7 part time))

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

An analysis of wages and salaries is as follows:

Chief Executive and office staff	2024	2023
	£	£
Gross wages and salaries	116,932	132,781
Employer's NI	9,021	11,061
Employer's Pension	2,387	2,777
Total	<u>128,340</u>	<u>146,619</u>

No employee received emoluments in excess of £60,000. Staff are paid through the PAYE system.

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

4 Income

		Unrestricted		Restricted	Total 2024	Total 2023
		General	Designated			
		£	£	£	£	£
Donations and Legacies	Donations and related gift aid	83,082	224,151	11,380	318,613	347,638
	reverse over accrual of gift aid in previous years				0	(6,625)
	Legacies	0			0	2,783
	Total	83,082	224,151	11,380	318,613	343,797
Trading Activities	Fees and literature sales	5			5	602
		5	0	0	5	602
Investments income	Investment income and interest	2,426			2,426	1,183
		2,426	0	0	2,426	1,183
Total Income		85,513	224,151	11,380	321,044	345,582

5 Expenditure

		Unrestricted		Restricted	Total 2024	Total 2023
		General	Designated			
		£	£	£	£	£
Raising Funds	Director and field workers in UK	65,355	22,443		87,798	99,035
	Deputation and conferences	7,388			7,388	3,200
	Exhibitions and advertising	937			937	3,872
	Car depreciation and expenses	0			0	0
	Literature	2,248			2,248	1,794
	Total	75,928	22,443	0	98,371	107,901
Charitable Activities	International HQ Support (Levy)	10,147			10,147	10,856
	Support and amounts paid					
	Members in Northeast Africa		50,895		50,895	61,108
	Members in West Africa		75,776		75,776	86,016
	Members in Middle East		20,949		20,949	22,344
	Members in Central Asia		50,187		50,187	48,322
	Members in UK		4,542		4,542	1,076
	Members in Other		7,188		7,188	15,626
	Projects			21,429	21,429	28,640
Total		10,147	209,537	21,429	241,113	273,987
Support Costs						
Support Costs	Office staff costs	27,523			27,523	44,927
	Rent, rates and utilities	10,884			10,884	10,854
	Office expenses, research and depreciation	18,060			18,060	18,444
	Travel, transport and air fares	1,707			1,707	1,344
	Independent Examiner's fee	1,000			1,000	980
	Legal and Bank Charges	1,783			1,783	2,214
	Fundraising Consultancy	88			88	0
	Sundries	41			41	50
	Total	61,086	0	0	61,086	78,813
	Total Expenditure	147,161	231,980	21,429	400,570	460,701

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

6	Tangible Fixed Assets	Fixtures & Fittings
		£
	Cost	
	At 31 Mar 2023	26,147
	Additions	0
	Disposals/scrapped	0
	At 31 Mar 2024	<u>26,147</u>
	Accumulated Depreciation	
	At 31 Mar 2023	22,893
	Charge for the period	1,108
	Disposals/scrapped	0.00
	At 31 Mar 2024	<u>24,000</u>
	Net Book Value	
	At 31 Mar 2023	<u>3,255</u>
	At 31 Mar 2024	<u>2,147</u>
7	Analysis of movement of investments	
	CAF managed funds at mid market value 31 Mar 2023	888,456
	Additions in year at cost	0
	Disposals in year	0
	Increase in valuation	<u>80,180</u>
	At mid market value 31 Mar 2024	<u>968,636</u>
8	Analysis of cash in hand and at bank	
		Total
		2024
		Total
		2023
		£
	Bank current accounts and cash in hand	17,210
	Deposit accounts maturing within one year	52,755
		<u>69,964</u>
		<u>121,872</u>
		<u>160,901</u>

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

9 Debtors and Creditors

Debtors: Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. **Creditors:** The charity has creditors which are measured at settlement amounts less any trade discounts. **Liability recognition:** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Prepayments	2024	2023
Insurance	158	138
Conference	0	157
Total	158	295
Gift Aid o/s	10014	1691
Total	10173	1986

Creditors/accruals

Accruals	2024	2023
Independent examiner	900	800
Moorepay last month fee + end of year	158	242
P Bown Travel Expenses		15
G Locke Travel Expenses	108	0
NIC		3505
Donorfy	270	258
Birmingham outreach		152
Total	1437	4973
International Offices	13119	13842
Salaries Control	2269	2341
Total	16824	21156

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

10 Unrestricted Income Funds - Movement

Current Financial Year

	Balances 01 Apr 2023	Income	Expenditure	Transfers	Balances 31 Mar 2024
	£	£	£		£
General Fund	479,473	85,513	(147,161)		417,824
					0
Revaluation Fund	321,626	80,180			401,806
					0
Designated Funds					0
Emergency Fund	10,000				10,000
Specified Allocations	53,538	224,151	(236,947)		40,742
Retirement Fund	33,021		4,967		37,988
	96,559	224,151	(231,980)		88,730
Totals	897,658	389,844	(379,141)		908,360

Previous Financial Year

	Balances 01 Apr 2022	Income	Expenditure	Transfers	Balances 31 Mar 2023
	£	£	£		£
General Fund	572,541	84,771	(177,839)		479,473
					0
Revaluation Fund	354,047	(32,421)			321,626
					0
Designated Funds					0
Emergency Fund	10,000				10,000
Specified Allocations	63,412	241,719	(251,593)		53,538
Retirement Fund	45,558		(2,630)	(9,907)	33,021
	118,970	241,719	(254,223)	(9,907)	96,559
Totals	1,045,557	294,069	(432,061)	(9,907)	897,658

See Note 1(h) and the Trustee Report (page 4) for an explanation of the Fund Accounting and Reserves Policies.

ReachAcross (UK)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 Mar 2024

11 Restricted Income Funds - Movement

Current Financial Year

Purpose of Fund	Balances 01 Apr 2023	Incoming Income	Outgoing Expenditure	Transfers	Balances 31 Mar 2024
	£	£	£		£
Northeast Africa Funds	19,506	2,446	0		21,952
West Africa General/Literature/Relief	0	1,395	(1,125)		270
Middle East Projects	103,001	3,216	(15,208)		91,009
South Asia Projects	617	232	(275)		574
Pastoral Fund	1,511	0	0		1,511
UK Field Projects	1,809	1,283	(400)		2,692
International Office Costs	0	0	0		0
Other	9,341	2,808	(4,420)		7,728
	135,785	11,380	(21,429)	0	125,736

Previous Financial Year

Purpose of Fund	Balances 01 Apr 2022	Incoming Income	Outgoing Expenditure	Transfers	Balances 31 Mar 2023
	£	£	£		£
Northeast Africa Funds	18,830	2,566	(5,656)	3,767	19,506
West Africa General/Literature/Relief	6,100	152	(6,252)	0	0
Middle East Projects	100,841	10,365	(8,204)	0	103,001
South Asia Projects	16	342	0	259	617
Pastoral Fund	1,511	0	0	0	1,511
UK Field Projects	(0)	1,386	(5,358)	5,781	1,809
International Office Costs	(0)	0	0	0	0
Other	8,125	4,284	(3,168)	100	9,341
	135,421	19,096	(28,640)	9,907	135,785

Northeast Africa Funds

Books and Literacy resources for libraries and Language school and refurbishment of language school

West Africa

General, Literature and Famine Relief

Middle East Projects

Funding Micro enterprise start-ups, food relief, evangelism and discipleship, and funds for language school.

Pastoral Fund

Counselling and member care for missionaries

The restricted funds are represented by the Charity's cash reserves and fixed assets investments and are to be expended as specified above.

12 Financial Commitments

The Charity had a two year lease, at £10,357.44 per annum, which expired on 31 December 2023.

The Lease has not been renewed, but the rent remains at £10,357.44 per annum.