

ADF INTERNATIONAL (UK)

England & Wales · Charity number 1173195

Details

Other names	ADF INTERNATIONAL (UK) CIO, ADF UK
Status	Registered
Legal form	Charitable company
Company number	09923116
Registered	2017-05-26
Register	View on the Charity Commission register

Contact

Address	Nova North 11 Bressenden Place London SW1E 5BY
Phone	020 3991 3072
Website	www.adf.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE TO ADVANCE CHRISTIANITY FOR THE PUBLIC BENEFIT BOTH GENERALLY AND IN PARTICULAR BY PROMOTING CHRISTIAN PRINCIPLES AND ETHICS AND BY SUPPORTING AND ENABLING CHRISTIANS TO LIVE AND WORSHIP IN ACCORDANCE WITH CHRISTIAN PRINCIPLES AND ETHICS. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE COMPANY FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: To advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics and by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,468,307	£1,404,402	£632,678	11
2024-06-30	£1,321,626	£1,127,284	£568,774	9
2023-06-30	£1,068,552	£993,118	£374,432	8
2022-06-30	£553,823	£772,367	£298,998	5
2021-06-30	£720,704	£554,527	£517,542	4
2020-06-30	£522,323	£392,556	£351,365	3

Trustees

Name	Role	Appointed
Andrew Moore		2015-12-18
Mark Tjernagel		2026-01-01
Nicholas Paul Daley		2021-07-14
Paul Bernard Coleman		2015-12-18

ADF INTERNATIONAL (UK)

England & Wales - Charity number 1173195

Accounts

Charity registration number 1173195 (England and Wales)

Company registration number 09923116

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A K Moore Mr N Daley Mr M Tjernagel	(Appointed 1 January 2026)
Charity number	1173195	
Company number	09923116	
Registered office	11 Bressenden Place London SW1E 5BY	
Auditor	HM Chartered Accountants 6th Floor, East Tower Lanyon Plaza 8 Lanyon Place Belfast BT1 3LP	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	
Accountants	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD	

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects, the Charity engaged in several different activities over the course of the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged with key decision and policy makers, participated in conferences, roundtables and public commentary as well as the production of resources, public speaking and training. Additionally, ADF UK provided targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics by engaging at a local level, national, or international level.

ADF UK staff members worked to defend the rights of Christians abroad to enjoy freedom of religion or belief. For example, ADF UK participated in the All-Party Parliamentary Group on Freedom of Religion or Belief (APPG FoRB) throughout the year and the IRFBA Ministerial hosted in Berlin in October 2024. In particular, ADF UK arranged briefings for parliamentarians on issues including the issue of forced marriages and conversions in Pakistan, and was able to share the testimony of a Pastor in Algeria whose church has been sealed. In December 2024, as part of ADF's broader advocacy in support of two Egyptian Christians held in pre-trial detention for more than three years, ADF UK organized testimony for an IRFBA briefing on the situation.

ADF UK has continued to advocate for the right of Christians and others to freely associate and share their faith in public. Continuing our work from previous years, ADF UK has highlighted the ongoing prosecution of Christians under Public Spaces Protection Orders (PSPOs) introduced by the Anti-Social Behaviour, Crime and Policing Act 2014 and which was expanded by the commencement of Section 9 of the Public Order Act 2023 creating censorship zones around abortion facilities across England and Wales. Similar legislation is also in place in Scotland and Northern Ireland.

The effect of certain PSPOs and Section 9 of the Public Order Act 2023 is to prohibit certain activities in the vicinity of abortion clinics. The terms of the PSPOs have resulted in police and local authority prosecution of Christians who pray or offer support to women in the area covered by the orders. Section 9 of the Public Order Act prohibits "influencing" of a service user within a zone of 150 meters from an abortion facility. ADF UK has highlighted the negative impact of Section 9 of the Public Order Act and the PSPO regime on the right of Christians to associate, pray, and be present near abortion facilities across the country.

As part of ADF UK's work in exposing the impact of the above legal issues on Christians, ADF UK has continued to support individuals who have been subject to criminal prosecutions for allegedly breaching "buffer zones" by silently praying or holding a sign offering a conversation or support. Our support has included targeted legal action against the police where they have violated fundamental rights.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

ADF UK staff members have continued to write, speak publicly, and meet with various stakeholders regarding these cases, with a view to safeguarding the right of Christians to engage in prayer and to preach the Gospel including in public.

ADF UK staff members have been invited to speak to and train various faith and student groups during this period. Examples include Catholic youth groups and visiting students from the United States and Europe.

In addition, ADF UK staff have given conference speeches and delivered presentations on a variety of topics including freedom of expression, international human rights law and the role of faith in public life. In February 2025, ADF UK organized and co-hosted a major public event in London titled "The Crisis of Censorship: Why Should Christians Care?" with a series of panels addressing several hundred audience members on contemporary free speech challenges.

ADF UK staff have continued to carefully monitor relevant policy developments which have a bearing on Christian principles and ethics, including the effect of the Online Safety Act 2023 and the EU's Digital Services Act that have the potential to negatively affect the rights of Christians to speak about, inter alia, the biblical distinction between male and female and Christian sexual ethics. ADF UK staff have prepared briefing documents for stakeholders on topics of interest to Christians such as assisted suicide, parental rights and global censorship.

During the course of the year, ADF UK staff have made several appearances in broadcast media including GB News, BBC Radio, and Talk TV with a particular focus on stories, legal issues and government policies that affect Christians.

ADF UK staff have participated in and, in some cases, spoken at conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics including a pro-life Summit in Dublin, a panel discussion in Oxford, and the International Religious Freedom Summit in Washington DC.

Over the course of the year, ADF UK, in partnership with other ADF International entities, has developed, planned, and selected the inaugural class for a 1-week training programme focused on spiritual formation and engagement in public life for young leaders in law and related fields.

Financial review

During the year income increased by £146,681 to £1,468,307 (2024: £1,321,626), and expenditure also increased by £277,118, to £1,404,402 (2024: £1,127,284). As a result, surplus for the year was £63,905 (2024: £194,342). The Trustees are endeavoring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £250,000 to £500,000. The Charity had £540,871 (2024: £442,737) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom International, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom International has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principal risks and uncertainties

The Trustees have assessed the major risks – including discussing the risks of social media – to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity. The Trustees keep these key risks under review, and adopt mitigation strategies as appropriate. The Charity already has a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage with litigation in furtherance of the Charity's charitable purposes.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Next 12 months

In the next 12 months, ADF UK will host a major training event in the UK, in partnership with other ADF International entities, which will train students and graduates of law and public policy on how to engage in advocacy within our mission areas. ADF UK will maintain its focus on upholding the right to freedom of expression, including online, as well as providing commentary to the church and public audiences through print, broadcast, and social media. We will also investigate ways in which parents are able to raise children in line with their faith convictions, create relevant resources, and identify impediments and possible responses.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

Mr N Daley

Mr M Tjernagel

(Resigned 15 August 2025)

(Resigned 1 January 2026)

(Appointed 1 January 2026)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff which benchmark externally. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Auditor

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



Mr P Coleman

Trustee

Dated: 26/03/2026

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Opinion

We have audited the financial statements of ADF International (UK) (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

26/03/2026
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Chartered Accountants
Statutory Auditor

6th Floor, East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
BT1 3LP

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	1,409,342	1,250,222
Other trading activities	4	58,965	71,404
		<u>1,468,307</u>	<u>1,321,626</u>
Total income			
Expenditure on:			
Raising funds	5	14,724	9,031
Charitable activities	6	1,389,678	1,118,253
		<u>1,404,402</u>	<u>1,127,284</u>
Total expenditure			
Net income and movement in funds		63,905	194,342
Reconciliation of funds:			
Fund balances at 1 July 2024		568,773	374,432
		<u>632,678</u>	<u>568,774</u>
Fund balances at 30 June 2025			

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		64,729		78,905
Current assets					
Debtors	14	80,408		110,556	
Cash at bank and in hand		540,871		442,737	
		621,279		553,293	
Creditors: amounts falling due within one year	15	(53,330)		(63,424)	
Net current assets			567,949		489,869
Total assets less current liabilities			632,678		568,774
The funds of the charity					
Unrestricted funds			632,678		568,774
			632,678		568,774

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26/03/2026



Mr P Coleman
Trustee

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	21		107,845		207,149
Investing activities					
Purchase of tangible fixed assets		(9,711)		(8,661)	
Proceeds from disposal of tangible fixed assets		-		1,456	
Net cash used in investing activities			(9,711)		(7,205)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			98,134		199,944
Cash and cash equivalents at beginning of year			442,737		242,793
Cash and cash equivalents at end of year			540,871		442,737

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 11 Bressenden Place, London, SW1E 5BY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

All funds for the year ended 30 June 2025 and 2024 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets. The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,409,342	1,250,222

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Office sublet and deposits	58,965	71,404

5 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Mailing costs and other support liaison	14,724	9,031
	14,724	9,031

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	949,217	729,920
Depreciation and impairment	23,886	22,460
Rent, rates and office utilities	128,150	161,662
Communications	48,815	40,224
Events and training	47,638	5,800
Advertising	48,029	41,716
Direct costs	499	357
Travel	96,018	53,205
	<u>1,342,252</u>	<u>1,055,344</u>
Share of support and governance costs (see note 7)		
Support	38,726	54,929
Governance	8,700	7,980
	<u>1,389,678</u>	<u>1,118,253</u>
Analysis by fund		
Unrestricted funds	<u>1,389,678</u>	<u>1,118,253</u>

7 Support costs allocated to activities

	2025 £	2024 £
Office equipment and website	8,850	8,912
Sundry expenses	15,739	18,783
Legal fees	7,314	17,387
Accounting costs	6,723	9,791
Insurance	100	56
Governance costs	8,700	7,980
	<u>47,426</u>	<u>62,909</u>
Analysed between:		
Charitable Activities	<u>47,426</u>	<u>62,909</u>

Governance costs includes audit fees of £6,300 (2024 - £6,300 in audit fees).

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,300	6,300
Depreciation of owned tangible fixed assets	<u>23,886</u>	<u>22,460</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

9 Trustees

During the year the charity paid expenses totalling £Nil (2024: Nil) whilst carrying out duties associated with being trustees.

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
11	9

Employment costs

	2025 £	2024 £
Wages and salaries	841,266	642,699
Social security costs	94,635	78,206
Other pension costs	13,316	9,015
	949,217	729,920

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	2	3
£70,000 - £80,000	2	-
£80,000 - £90,000	1	1
£90,000 - £100,000	-	2
£100,000 +	2	1

Contributions totaling £8,806 (2024: £3,302) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

11 Key management personnel

In aggregate key management received employment benefits totalling £118,907 (2024: £115,305)

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2024	118,158	16,834	20,004	154,996
Additions	-	2,085	7,626	9,711
At 30 June 2025	118,158	18,919	27,630	164,707
Depreciation and impairment				
At 1 July 2024	59,079	6,181	10,832	76,092
Depreciation charged in the year	14,770	2,274	6,842	23,886
At 30 June 2025	73,849	8,455	17,674	99,978
Carrying amount				
At 30 June 2025	44,309	10,464	9,956	64,729
At 30 June 2024	59,079	10,654	9,172	78,905

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	481	22,437
Prepaid rent	42,616	42,616
Other debtors	24,565	16,346
Prepayments	12,746	29,157
	80,408	110,556

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,786	2,261
Trade creditors	7,195	11,309
Other creditors	22,477	-
Accruals and deferred income	17,872	49,854
	53,330	63,424

Of the above, £nil (2024: £35,160) relates to deferred income for rent invoiced in advance.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	13,316	9,015

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

At the balance sheet date, pension contributions were owing totalling £5,786 (2024: £2,065)

17 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2025	2024
	£	£
Within one year	4,681	77,660
Between two and five years	-	4,681
	4,681	82,341

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £4,701 (2024: £82,341).

During the year the charity was charged £77,660 (2024: £77,660) for its operating lease (excluding service charge).

18 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2024 - none).

19 Funds

During the year the charity received and spent no amounts of restricted funds (2024: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2024 the opening and closing balance of restricted funds was £Nil and therefore at 2024 year end all assets and liabilities of the charity were in respect of the general funds.

20 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

21	Cash generated from operations	2025 £	2024 £
	Surplus for the year	63,905	194,342
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	23,886	22,460
	Movements in working capital:		
	Decrease/(increase) in debtors	30,148	(6,305)
	(Decrease) in creditors	(10,094)	(3,348)
	Cash generated from operations	<u>107,845</u>	<u>207,149</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.

ADF INTERNATIONAL (UK)

England & Wales - Charity number 1173195

Accounts

Charity registration number 1173195 (England and Wales)

Company registration number 09923116

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley
Charity number	1173195
Company number	09923116
Registered office	11 Bressenden Place London SW1E 5BY
Auditor	Harbinson Mulholland 6th Floor, East Tower Lanyon Plaza 8 Lanyon Place Belfast BT1 3LP
Bankers	Barclays Bank 1 Churchill Place London E14 5HP
Accountants	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has continued to advocate for the right of Christians and others to freely associate and share their faith in public. To that end, ADF UK has highlighted the ongoing prosecution of Christians under Public Spaces Protection Orders (PSPOs) introduced by the Anti-Social Behaviour, Crime and Policing Act 2014 and which will be expanded by the commencement of Section 9 of the Public Order Act 2023.

Prior to the commencement of the Public Order Act 2023, various local authorities introduced PSPOs which prohibit certain activities in the vicinity of abortion clinics. These PSPOs have included terms which are explicitly written to target Christian activities such as reading the Bible and prayer. The terms of the PSPOs have resulted in police and local authority prosecution of Christians who pray or offer support to women in the area covered by the orders.

ADF UK has highlighted the negative impact of the forthcoming Public Order Act and the PSPO regime on the right of Christians to associate, pray, and be present near abortion facilities across the country. Additionally, ADF UK staff have written and spoken publicly against the use of the criminal law to prosecute Christians who peacefully and unobstructively seek to silently pray or engage in consensual conversations to people in the vicinity of abortion clinics.

In particular ADF UK has continued to support individuals such as Isabel Vaughan Spruce, Adam Smith Connor and Livia Tossici-Bolt, among others, who have been subject to criminal prosecutions for allegedly breaching PSPO zones by silently praying or holding a sign offering assistance. That includes supporting targeted legal action against the police where they have violated fundamental rights.

ADF UK staff members have continued to write, speak publicly, and meet with members of Parliament and senior government officials regarding these cases, with a view to safeguarding the right of Christians to engage in prayer.

ADF UK staff members provided briefing material and legal analysis to members of parliament on their request for advice relating to the statutory guidance regarding the provisions of Section 9 of the Public Order Act 2023. In particular ADF UK staff focused on the implications for the right to freedom of expression and freedom of religion which could impact people of faith and the wider public. The adoption of statutory guidance relating to the Public Order Act is now likely to be delayed by the general election.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

ADF UK staff members have been invited to speak to and train various faith and student groups during this period. An example of this was the hosting of training seminars for the Association of Students for Life emphasising the right to freedom of speech on campus. This group of students has been particularly impacted by the failure of the government to commence all sections of the Higher Education (Freedom of Expression) Act 2023.

Further, ADF UK staff have delivered lectures to professional groups such as the Christian Medical Fellowship and Doctors for Life regarding freedom of conscience. ADF UK staff have given conference speeches and delivered presentations on topics such as the rule of law, parental rights in education, and the right to freedom of expression. For example, ADF UK has prepared memoranda for policy makers and Christian leaders on diverse topics such as freedom of conscience, hate speech laws and euthanasia.

ADF UK staff have continued to carefully monitor relevant policy developments which have a bearing on Christian principles and ethics, including the proposed 'hate speech' law in the Republic of Ireland which would have negatively affected the rights of Christians to speak about, inter alia, the distinction between male and female. ADF UK worked in collaboration with allied organisations in Ireland to prepare briefing material for politicians and journalists and to successfully host a conference in June 2024 analyzing the proposed legislation.

At the international level, ADF UK together with ADF International and the organisation 'Care Not Killing' was given permission to intervene before the European Court of Human Rights (ECHR) in the case of *Kasai v. Hungary* concerning assisted suicide. The intervention argued that there was no right to assisted suicide or euthanasia in international human rights law. The ECHR cited our intervention in its decision and, among other things, held that there is no Convention obligation on states to legally permit assisted suicide.

During the course of the year, ADF UK staff have made several appearances in broadcast media, with a particular focus on stories, legal issues and government policies that affect Christians. Our team contributed expert opinion and analysis on issues such as the Digital Services Act, censorship in Brazil and Australia and a free speech case in Belgium that saw a 'cancellation' by a local mayor overturned by the highest court of that country.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included, Spiked Online, First Things and The Telegraph.

ADF UK staff have participated in and, in some cases, spoken at conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, such as the Free Speech Ireland conference against hate speech, the Home Schooling Exchange conference on freedom of education, the Catholic Bishops roundtable on freedom of conscience and assisted dying, allowing audiences both in the UK and abroad to hear about the work of ADF UK and the developments in the UK and further afield affecting Christians, as well as affording networking opportunities with key individuals and organisations.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. For example, ADF UK together with ADF International participated in the All-Party Parliamentary Group on Freedom of Religion or Belief (APPG FoRB) inquiry on the abuse of Christians in Nicaragua, highlighting the case of the arrest and detention of Bishop Rolando Álvarez who was subsequently released. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with members of the APPG FoRB. ADF UK staff members have organized and spoken at several APPG FoRB events in Parliament and Portcullis House within the reporting period, including on the religious freedom violations in Manipur, India, and Nigeria. Moreover, ADF UK staff members have briefed several politicians on the situation of persecuted Christians abroad, writing parliamentary speeches on forced marriage in Pakistan, persecution in India, church closures in Algeria, religious prisoners of conscience, persecution in Iran, and violations in North Korea. For these contributions, the former Special Envoy for Freedom of Religion or Belief included ADF UK into her staff celebrations and opened the door for ADF UK to organize several events for the International Religious Freedom or Belief Alliance. In addition, staff members have briefed the India desk at the Foreign, Commonwealth and Development Office in King Charles Street twice on the persecution of Christians in Manipur, India.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income increased by £253,074 to £1,321,626 (2023: £1,068,552), and expenditure also increased by £134,166, to £1,127,284 (2023: £993,118). As a result, surplus for the year was £194,342 (2023: £75,434). The Trustees are endeavoring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £250,000 to £500,000. The Charity had £442,737 (2023: £242,793) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principle risks and uncertainties

The trustees have assessed the major risks – including discussing the risks of social media – to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity. The Trustees keep these key risks under review, and adopt mitigation strategies as appropriate. The Charity already has a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

In the next 12 months, ADF UK will prepare to host a number of major events in the UK. One event, in partnership with other ADF International entities, will seek to train students and graduates of law and public policy on how to engage in advocacy within the Charity's mission areas (planned for September 2025). The second event will focus on bringing together key policy makers and influencers on the issue of freedom of expression (planned for February 2025). ADF UK will continue to challenge misuse of public order legislation in a way that curtails freedom of expression and to provide commentary to the church and public audiences through the various channels through which it engages.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman
Mr A K Moore
Mr R Clarke
Mr L Wilkinson
Mr N Daley

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



Mr P Coleman

Trustee

Dated:

27/03/25

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Opinion

We have audited the financial statements of ADF International (UK) (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

27/3/25

Chartered Accountants
Statutory Auditor

6th Floor, East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
BT1 3LP

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	1,250,222	998,704
Other trading activities	4	71,404	69,848
Total income		1,321,626	1,068,552
Expenditure on:			
Raising funds	5	9,031	12,394
Charitable activities	6	1,118,253	980,724
Total expenditure		1,127,284	993,118
Net income and movement in funds		194,342	75,434
Reconciliation of funds:			
Fund balances at 1 July 2023		374,432	298,998
Fund balances at 30 June 2024		568,774	374,432

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		78,905		94,160
Current assets					
Debtors	14	110,556		104,251	
Cash at bank and in hand		442,737		242,793	
		553,293		347,044	
Creditors: amounts falling due within one year	15	(63,424)		(66,772)	
Net current assets			489,869		280,272
Total assets less current liabilities			568,774		374,432
The funds of the charity					
Unrestricted funds			568,774		374,432
			568,774		374,432

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024, although an audit has been carried out under section 144 of the Charities Act 2011

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26/03/25



Mr P Coleman
Trustee

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	22		207,149		84,726
Investing activities					
Purchase of tangible fixed assets		(8,661)		(16,095)	
Proceeds from disposal of tangible fixed assets		1,456		-	
Net cash used in investing activities			(7,205)		(16,095)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			199,944		68,631
Cash and cash equivalents at beginning of year			242,793		174,162
Cash and cash equivalents at end of year			<u>442,737</u>		<u>242,793</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 11 Bressenden Place, London, SW1E 5BY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

All funds for the year ended 30 June 2024 and 2023 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets. The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,250,222	998,704
Donations and gifts		
Donations of cash and similar	117,048	199,571
ADF support	1,119,975	789,863
Income tax recoverable	13,199	9,270
	<u>1,250,222</u>	<u>998,704</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Office sublet and deposits	71,404	69,848

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Mailing costs and other support liaison	9,031	12,394
	<u>9,031</u>	<u>12,394</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	729,920	575,860
Depreciation and impairment	22,460	20,087
Rent, rates and office utilities	161,662	149,149
Communications	40,224	38,582
Events and training	5,800	40,297
Advertising	41,716	51,674
Direct costs	357	1,100
Travel	53,205	43,238
Advocacy costs	-	25,142
	<u>1,055,344</u>	<u>945,129</u>
Share of support and governance costs (see note 7)		
Support	54,929	33,075
Governance	7,980	2,520
	<u>1,118,253</u>	<u>980,724</u>
Analysis by fund		
Unrestricted funds	<u>1,118,253</u>	<u>980,724</u>

7 Support costs allocated to activities

	2024 £	2023 £
Office equipment and website	8,912	8,600
Sundry expenses	18,783	13,557
Legal fees	17,387	5,116
Accounting costs	9,791	5,802
Insurance	56	-
Governance costs	7,980	2,520
	<u>62,909</u>	<u>35,595</u>
Analysed between:		
Charitable Activities	<u>62,909</u>	<u>35,595</u>

Governance costs includes audit fees of £6,300 (2023 - £6,000 in audit fees).

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

8	Net movement in funds	2024 £	2023 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	6,300	6,000
Depreciation of owned tangible fixed assets	22,460	20,087

9 Trustees

During the year the charity paid expenses totalling £Nil (2023: Nil) whilst carrying out duties associated with being trustees.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	9	8

Employment costs

	2024 £	2023 £
Wages and salaries	642,699	508,135
Social security costs	78,206	61,432
Other pension costs	9,015	6,293
	729,920	575,860

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	3	1
£70,000 - £80,000	-	2
£80,000 - £90,000	1	-
£90,000 - £100,000	2	1
£100,000 +	1	-

Contributions totalling £3,302 (2023: £2,641) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

11 Key management personnel

In aggregate key management received employment benefits totalling £115,305 (2023: £158,606)

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2023	118,158	18,290	11,343	147,791
Additions	-	-	8,661	8,661
Disposals	-	(1,456)	-	(1,456)
At 30 June 2024	118,158	16,834	20,004	154,996
Depreciation and impairment				
At 1 July 2023	44,309	3,713	5,609	53,631
Depreciation charged in the year	14,770	2,467	5,223	22,460
At 30 June 2024	59,079	6,180	10,832	76,091
Carrying amount				
At 30 June 2024	59,079	10,654	9,172	78,905
At 30 June 2023	73,849	14,577	5,734	94,160

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	22,437	19,126
Prepaid rent	42,616	42,616
Other debtors	16,346	11,365
Prepayments and accrued income	29,157	31,144
	110,556	104,251

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,261	23,117
Trade creditors	11,309	-
Accruals and deferred income	49,854	43,655
	63,424	66,772

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

15 Creditors: amounts falling due within one year

(Continued)

Of the above, £35,160 (2023: £35,160) relates to deferred income for rent invoiced in advance.

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,015	6,293

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2024	2023
	£	£
Within one year	77,660	77,660
Between two and five years	4,681	82,341
	<u>82,341</u>	<u>160,001</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,341 (2023: £160,001).

During the year the charity was charged £77,660 (2023: £77,660) for its operating lease.

18 Pension Contributions

During the year the charity paid pension contributions of £5,974 (2023: £2,346) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £2,065 (2023: £320).

19 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2023 - none).

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

20 Funds

During the year the charity received and spent no amounts of restricted funds (2023: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2023 the opening and closing balance of restricted funds was £Nil and therefore at 2023 year end all assets and liabilities of the charity were in respect of the general funds.

21 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

22	Cash generated from operations	2024 £	2023 £
	Surplus for the year	194,342	75,434
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	22,460	20,087
	Movements in working capital:		
	(Increase) in debtors	(6,305)	(9,447)
	(Decrease) in creditors	(3,348)	(1,348)
	Cash generated from operations	<u>207,149</u>	<u>84,726</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

ADF INTERNATIONAL (UK)

England & Wales - Charity number 1173195

Accounts

Charity registration number 1173195

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley
Charity number	1173195
Company number	09923116
Registered office	16 Old Queen Street London SW1H 9HP
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS
Bankers	Barclays Bank 1 Churchill Place London E14 5HP
Accountants	Crtichleys Audit LLP 23 - 38 Hythe Bridge Street Oxford OX1 2EP

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has continued to advocate for the right of Christians and others to freely associate and share their faith in public, to that end ADF UK has highlighted the ongoing prosecution of Christians under Public Spaces Protection Orders (PSPOs) introduced by the Anti-Social Behaviour, Crime and Policing Act 2014. Various local authorities have introduced PSPOs which prohibit certain activities in the vicinity of abortion clinics. These PSPOs have resulted in police and local authority prosecution of Christians who pray or offer support to women in the area covered by the orders. ADF UK has highlighted the negative impact of PSPOs on the right of Christians to associate, pray, and be present in PSPO zones across the country.

In particular ADF UK has supported individuals such as Isabel Vaughan Spruce, Adam Smith Connor and Livia Tossici-Bolt, among others, who have been subject to criminal prosecutions for allegedly breaching PSPO zones by silently praying or holding a sign offering assistance. ADF UK staff members have written, spoken publicly, and met with members of Parliament and senior government officials regarding these cases, with a view to safeguarding the right of Christians to engage in prayer.

ADF UK staff members provided briefing material and legal analysis to several members of Parliament during the passage of the Public Order Act 2023 highlighting implications for the right to freedom of expression and freedom of religion which could impact people of faith and the wider public. After the adoption of the legislation, ADF UK staff members were invited by the Home Office to engage in a consultation on public order and freedom of speech

ADF UK staff members have been invited to speak to various faith and student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the importance of protecting freedom of religion and belief and freedom of speech for all.

ADF UK staff have continued to carefully monitor relevant cases before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes in cases such as *In re, Abortion Services (Safe Access Zones) (Northern Ireland) Bill* [2022 UKSC 32], and *Attorney General for Bermuda (Appellant) v. Ferguson and others (Respondents) (Bermuda)* [2022 UKPC 5]. Additionally, ADF UK staff have prepared analysis of relevant legislative developments such as the Public Order Act 2023.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

At the international level, ADF UK intervened as a Third Party Intervenor (together with ADF International) in the case of *Ferguson v. United Kingdom* before the European Court of Human Rights regarding the law on marriage in Bermuda. ADF UK has joined with ADF International and the pro-life organisation 'Care Not Killing' to seek the permission of the European Court of Human Rights to intervene in the forthcoming case of *Kasai v. Hungary* concerning assisted suicide.

ADF UK staff have made several radio and television appearances to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as the effect of public order laws on Christian preaching and gatherings and the right to freedom of expression.

In Summer 2023, ADF UK prepared for a visit by Dr. Päivi Räsänen MP to the UK at which she will address Members of the Commons and Lords at a gathering in Parliament concerning her free speech case and the implications for speech in the UK.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked Online.

ADF UK staff have participated in and, in some cases, spoken at conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, such as Hate Speech legislation roundtable at the Irish Parliament, the Genspect conference, the Battle of Ideas 2023 and the UK National Catholic Voices Conference, allowing audiences both in the UK and abroad to hear about the work of ADF UK and the developments in the UK and further afield affecting Christians, as well as affording networking opportunities with key individuals and organisations.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. For example, ADF UK participated in the Notre Dame University Conference on Freedom of Religion and Belief 2022 alongside colleagues from ADF International, and ADF UK staff helped organize a briefing event for the Council of Experts of the International Religious Freedom or Belief Alliance on the situation faced by religious minorities in Manipur, India. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income increased by £514,729, to £1,068,552 (2022: £553,823), and expenditure also increased by £220,751, to £993,118 (2022: £772,367). As a result, surplus for the year was £75,434 (2022: Deficit of £218,544).

The Trustees are endeavoring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £250,000 to £500,000. The Charity had £242,793 (2022: £174,162) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Principle risks and uncertainties

The trustees have assessed the major risks – including discussing the risks of social media – to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

In the next 12 months, ADF UK will continue to raise awareness of the right of Christians to speak freely about their faith and Christian ethics, and to challenge restrictions on this fundamental freedom where not justified as required by law. ADF UK will finalize a resource on the rights of parents in the educational context and continue to work with parliamentarians, and the media to raise awareness of situations of severe persecution. ADF UK will also begin preparations for a training event to be held in the UK in 2024.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman
Mr A K Moore
Mr R Clarke
Mr L Wilkinson
Mr N Daley

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

Statement of trustees' responsibilities

The trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr P Coleman

Trustee

Dated: 28 March 2024.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Opinion

We have audited the financial statements of ADF International (UK) (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ADF INTERNATIONAL (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

28/03/2024

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	998,704	483,598
Other trading activities	4	69,848	70,225
Total income		<u>1,068,552</u>	<u>553,823</u>
Expenditure on:			
Raising funds	5	12,394	17,479
Charitable activities	6	980,724	754,888
Total expenditure		<u>993,118</u>	<u>772,367</u>
Net income/(expenditure) and movement in funds		75,434	(218,544)
Reconciliation of funds:			
Fund balances at 1 July 2022		298,998	517,542
Fund balances at 30 June 2023		<u>374,432</u>	<u>298,998</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		94,160		98,152
Current assets					
Debtors	13	104,251		94,804	
Cash at bank and in hand		242,793		174,162	
		347,044		268,966	
Creditors: amounts falling due within one year	14	66,772		68,120	
Net current assets			280,272		200,846
Total assets less current liabilities			374,432		298,998
The funds of the charity					
Unrestricted funds			374,432		298,998
			374,432		298,998

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 28 March 2024



Mr P Coleman
Trustee

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		84,726		(211,321)
Investing activities					
Purchase of tangible fixed assets		(16,095)		(1,886)	
Net cash used in investing activities			(16,095)		(1,886)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			68,631		(213,207)
Cash and cash equivalents at beginning of year			174,162		387,369
Cash and cash equivalents at end of year			242,793		174,162

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds for the year ended 30 June 2023 and 2022 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets. The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	998,704	483,598
Donations and gifts		
Donations of cash and similar	199,571	78,020
ADF support	789,863	398,000
Income tax recoverable	9,270	7,578
	998,704	483,598

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Office sublet and deposits	69,848	70,225

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Mailing costs and other support liaison	12,394	17,479
	12,394	17,479

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

6 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Staff costs	575,860	376,564
Depreciation and impairment	20,087	17,047
Rent, rates and office utilities	149,149	137,790
Communications	38,582	44,184
Events and training	40,297	24,381
Advertising	51,674	112,557
Direct costs	1,100	-
Travel	43,238	18,877
Advocacy costs	25,142	-
	<u>945,129</u>	<u>731,400</u>
Share of support and governance costs (see note 7)		
Support	33,075	21,448
Governance	2,520	2,040
	<u>980,724</u>	<u>754,888</u>
Analysis by fund		
Unrestricted funds	<u>980,724</u>	<u>754,888</u>

7 Support costs allocated to activities

	2023 £	2022 £
Office equipment and website	8,600	4,246
Sundry expenses	13,557	8,135
Legal fees	5,116	1,957
Accounting costs	5,802	6,835
Insurance	-	275
Governance costs	2,520	2,040
	<u>35,595</u>	<u>23,488</u>
Analysed between:		
Charitable Activities	<u>35,595</u>	<u>23,488</u>

Governance costs includes payments to the auditors of £6,000 for audit fees. (2022- £2,520 in IE fees to the independent examiner)

8 Trustees

During the year the charity paid expenses totalling £Nil (2022: £414 to 2 Trustees) whilst carrying out duties associated with being trustees.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
8	6

Employment costs

	2023 £	2022 £
Wages and salaries	508,135	332,818
Social security costs	61,432	40,688
Other pension costs	6,293	3,058
	<u>575,860</u>	<u>376,564</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 - £70,000	1	2
£70,000 - £80,000	2	1
£80,000 - £90,000	-	1
£90,000 - £100,000	1	-

Contributions totaling £3,302 (2022: £2,641) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

10 Key management personnel

In aggregate key management received employment benefits totalling £158,606 (2022: £176,865)

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2022	118,158	9,553	3,985	131,696
Additions	-	8,737	7,358	16,095
At 30 June 2023	118,158	18,290	11,343	147,791
Depreciation and impairment				
At 1 July 2022	29,540	1,973	2,031	33,544
Depreciation charged in the year	14,769	1,740	3,578	20,087
At 30 June 2023	44,309	3,713	5,609	53,631
Carrying amount				
At 30 June 2023	73,849	14,577	5,734	94,160
At 30 June 2022	88,618	7,580	1,954	98,152

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	19,126	15,852
Prepaid rent	42,616	42,616
Other debtors	11,365	19,178
Prepayments and accrued income	31,144	17,158
	104,251	94,804

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	23,117	13,640
Trade creditors	-	7,961
Other creditors	-	5,842
Accruals and deferred income	43,655	40,677
	66,772	68,120

Of the above, £35,160 (2022: £33,431) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £33,431 was released in full and £35,160 charged to deferred income.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

15 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2023 £	2022 £
Within one year	77,660	77,660
Between two and five years	82,341	-
	<u>160,001</u>	<u>77,660</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £159,633 (2022: £82,915).

During the year the charity was charged £77,660 (2022: £77,660) for its operating lease.

16 Pension Contributions

During the year the charity paid pension contributions of £5,974 (2022: £2,346) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £2,065 (2022: £320)

17 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2022 - none).

18 Funds

During the year the charity received and spent no amounts of restricted funds (2022: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2022 the opening and closing balance of restricted funds was £Nil and therefore at 2022 year end all assets and liabilities of the charity were in respect of the general funds.

19 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

20	Cash generated from operations	2023 £	2022 £
	Surplus/(deficit) for the year	75,434	(218,544)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	20,087	17,047
	Movements in working capital:		
	(Increase) in debtors	(9,447)	(19,001)
	(Decrease)/increase in creditors	(1,348)	9,177
	Cash generated from/(absorbed by) operations	84,726	(211,321)

21 Analysis of changes in net funds

The charity had no material debt during the year.

ADF INTERNATIONAL (UK)

England & Wales - Charity number 1173195

Accounts

Charity registration number 1173195

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
Secretary	Ms J Hensellek	
Charity number	1173195	
Company number	09923116	
Registered office	16 Old Queen Street London SW1H 9HP	
Independent examiner	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	
Accountants	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principle risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

Mr N Daley

Philip Young

(Appointed 14 July 2021)

(Appointed 14 July 2021)

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

Mr P Coleman

Trustee

Dated: ...15 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's 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 Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC17 8AB

Dated: 16 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
Total income		553,823	720,704
<u>Expenditure on:</u>			
Raising funds	5	17,479	14,277
Charitable activities	6	754,888	540,250
Total expenditure		772,367	554,527
Net (expenditure)/income for the year/ Net movement in funds		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
Fund balances at 30 June 2022		298,998	517,542

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		98,152		113,313
Current assets					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
Creditors: amounts falling due within one year	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
Total assets less current liabilities			<u>298,998</u>		<u>517,542</u>
Income funds					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

Trustee

Company registration number 09923116

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
Investing activities					
Purchase of tangible fixed assets		(1,886)		(129,810)	
Net cash used in investing activities			(1,886)		(129,810)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
Cash and cash equivalents at end of year			174,162		387,369

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	483,598	667,922
Donations and gifts		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	483,598	667,922

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Office sublet and deposits	70,225	52,782

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

6 Charitable activities

	2022 £	2021 £
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>6</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u> </u>	<u> </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u> </u>	<u> </u>
	94,804	75,803
	<u> </u>	<u> </u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022 £	2021 £
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

19 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
Cash (absorbed by)/generated from operations	(211,321)	199,917
20 Analysis of changes in net funds		
The charity had no debt during the year.		

Charity registration number 1173195

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
Secretary	Ms J Hensellek	
Charity number	1173195	
Company number	09923116	
Registered office	16 Old Queen Street London SW1H 9HP	
Independent examiner	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	
Accountants	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principle risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

Mr N Daley

Philip Young

(Appointed 14 July 2021)

(Appointed 14 July 2021)

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

Mr P Coleman

Trustee

Dated: ...15 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's 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 Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC17 8AB

Dated: 16 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
Total income		553,823	720,704
<u>Expenditure on:</u>			
Raising funds	5	17,479	14,277
Charitable activities	6	754,888	540,250
Total expenditure		772,367	554,527
Net (expenditure)/income for the year/ Net movement in funds		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
Fund balances at 30 June 2022		298,998	517,542

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		98,152		113,313
Current assets					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
Creditors: amounts falling due within one year	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
Total assets less current liabilities			<u>298,998</u>		<u>517,542</u>
Income funds					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

Trustee

Company registration number 09923116

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
Investing activities					
Purchase of tangible fixed assets		(1,886)		(129,810)	
Net cash used in investing activities			(1,886)		(129,810)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
Cash and cash equivalents at end of year			174,162		387,369

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	483,598	667,922
Donations and gifts		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	483,598	667,922

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Office sublet and deposits	70,225	52,782

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

6 Charitable activities

	2022 £	2021 £
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>6</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u> </u>	<u> </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u> </u>	<u> </u>
	94,804	75,803
	<u> </u>	<u> </u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022 £	2021 £
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

19 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
Cash (absorbed by)/generated from operations	(211,321)	199,917
20 Analysis of changes in net funds		
The charity had no debt during the year.		

Charity registration number 1173195

Company registration number 09923116 (England and Wales)

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman	
	Mr A K Moore	
	Mr R Clarke	
	Mr L Wilkinson	(Appointed 14 July 2021)
	Mr N Daley	(Appointed 14 July 2021)
	Mr P Young	(Resigned 14 July 2021)
Secretary	Ms J Hensellek	
Charity number	1173195	
Company number	09923116	
Registered office	16 Old Queen Street London SW1H 9HP	
Independent examiner	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	
Accountants	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principle risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

Mr N Daley

Philip Young

(Appointed 14 July 2021)

(Appointed 14 July 2021)

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

Mr P Coleman

Trustee

Dated: ...15 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's 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 Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC17 8AB

Dated: 16 March 2023.....

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
Total income		553,823	720,704
<u>Expenditure on:</u>			
Raising funds	5	17,479	14,277
Charitable activities	6	754,888	540,250
Total expenditure		772,367	554,527
Net (expenditure)/income for the year/ Net movement in funds		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
Fund balances at 30 June 2022		298,998	517,542

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		98,152		113,313
Current assets					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
Creditors: amounts falling due within one year	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
Total assets less current liabilities			<u>298,998</u>		<u>517,542</u>
Income funds					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

Trustee

Company registration number 09923116

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
Investing activities					
Purchase of tangible fixed assets		(1,886)		(129,810)	
Net cash used in investing activities			(1,886)		(129,810)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
Cash and cash equivalents at end of year			174,162		387,369

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	483,598	667,922
Donations and gifts		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	483,598	667,922

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Office sublet and deposits	70,225	52,782

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

6 Charitable activities

	2022 £	2021 £
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>6</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u> </u>	<u> </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u> </u>	<u> </u>
	94,804	75,803
	<u> </u>	<u> </u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022 £	2021 £
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

19 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
Cash (absorbed by)/generated from operations	(211,321)	199,917
20 Analysis of changes in net funds		
The charity had no debt during the year.		

ADF INTERNATIONAL (UK)

England & Wales - Charity number 1173195

Accounts

Charity Registration No. 1173195

Company Registration No. 09923116 (England and Wales)

ADF INTERNATIONAL (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

ADF INTERNATIONAL (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Coleman Mr A Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
Secretary	Ms J Hensellek	
Charity number	1173195	
Company number	09923116	
Registered office	ADF International (UK) 16 Old Queen Street London England SW1H 9HP	
Independent examiner	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC17 8AB	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	
Accountants	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

ADF INTERNATIONAL (UK)

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ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report and financial statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF International (UK) continued to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs', launched two years ago. Staff have presented to various professional bodies including the cross-department 'Christians in Government' group that consists of government employees in Whitehall. In addition, given the popularity of the resource, a second edition is underway and nearly complete.

ADF International (UK) has continued to support students and student groups across the United Kingdom who have been subject to censure. ADF International (UK) continues to draw the attention of universities and their student representative bodies to their legal obligations. The assistance given to a young midwife who suffered detriment due to her religious beliefs resulted in an apology from her university and in national media coverage that highlighted the more systemic problems regarding the practical recognition of expression rights on campus. Similarly, ADF International (UK) has assisted a Catholic Diocese in ensuring the appointment of a clergyman initially prevented from being appointed as Chaplain on account of his expressed religious and moral beliefs.

The 'Protect Free Speech' Campaign has continued. The campaign website has attracted over 25,000 views and resources produced as part of the campaign have been cited by a government policy paper. In particular, the national poll commissioned by ADF International (UK) has also been cited widely in the media and referenced in the Houses of Parliament during debate. As part of the campaign, ADF International UK has provided input to parliamentarians working on the Higher Education (Freedom of Speech) Bill.

ADF International (UK) has launched a 'Freedom in the Public Square' Campaign designed to educate Christians and others about their rights to free expression in public. The campaign is also calling for changes to public order law that would better ensure speech rights are properly protected.

ADF International (UK) provided assistance to a Catholic priest in joining a legal challenge against the Scottish Government's criminal ban on public worship in churches. In addition, ADF International (UK) launched a 'Let Us Worship' Campaign designed to draw attention to the implications for Christians, and society, of blanket bans on public worship.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

ADF International (UK) staff have continued to carefully monitor cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. In particular, ADF International (UK) has prepared legal briefings on a number of cases – including *Bell v The Tavistock Clinic*, *Reverend Dr William J U Philip and Others (Scotland)*, and *Forstater v CGD Europe and Ors* – highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

ADF International (UK) staff have made several radio and television appearances to analyse the stories that affect Christians from around the world. Topics covered during these segments have included the right to freedom of religion and belief, the right to freedom of expression, and the challenges facing religious minorities in countries such as Afghanistan. Staff have appeared on GB News, The Spectator Podcast, and Talk Radio among other outlets.

ADF International (UK) staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Mail, and The Critic.

ADF International (UK) has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the Joint Committee on Human Rights inquiry regarding freedom of speech in the UK and The Education Select Committee regarding proposed registration and assessment criteria for home-educating families.

ADF International (UK) remains an active member of the Freedom of Religion or Belief Working Group, that seeks to ensure the recommendations of the Truro report are implemented by the Foreign, Commonwealth, and Development Office.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

Financial review

During the year income increased by £198,381, to £720,704 (2020: £522,323), and expenditure also increased by £161,971, to £554,527 (2020: £392,556). As a result, surplus for the year increased by £36,410, to £166,177 (2020: £129,767).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £387,369 (2020: £317,262) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

Investment policy

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

Principle risks and uncertainties

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and are in the process of developing a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

Next 12 months

ADF International (UK) plans to significantly develop the 'Freedom in the Public Square' Campaign, to include resources on the exercise of fundamental rights in public spaces. ADF International (UK) will also update resources designed to assist students to know their legal rights and duties regarding freedom of speech on campus. Further, ADF International (UK) will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law. Finally, ADF International (UK) intends to begin a new 'tour' of our 'Christianity in the Workplace' resource for employees and employers.

Structure, governance and management

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman	
Mr A Moore	
Mr R Clarke	
Mr L Wilkinson	(Appointed 14 July 2021)
Mr N Daley	(Appointed 14 July 2021)
Mr P Young	(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ADF INTERNATIONAL (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings. The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF International (UK) is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF International (UK) will co-operate with other ADF International entities around the world. For example, in the course of organising an event with Premier Christian Radio which was attended by more than 900 people, ADF International (UK) was able to draw on additional speaking expertise from ADF International in France.

The trustees' report was approved by the Board of Trustees.

Paul Coleman
.....

Mr P Coleman

Trustee

Dated: 25 February 2022
.....

ADF INTERNATIONAL (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2021

The trustees, who are also the directors of ADF International (UK) for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADF INTERNATIONAL (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's 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 Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Jacob Farley ACA

Stewardship
1 Lamb's Passage
London
EC17 8AB

Dated: 11 March 2022

ADF INTERNATIONAL (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	667,922	488,760
Other trading activities	4	52,782	33,563
Total income		<u>720,704</u>	<u>522,323</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>14,277</u>	<u>22,305</u>
Charitable activities	6	<u>540,250</u>	<u>370,251</u>
Total expenditure		<u>554,527</u>	<u>392,556</u>
Net income for the year/ Net movement in funds		166,177	129,767
Fund balances at 1 July 2020		<u>351,365</u>	<u>221,598</u>
Fund balances at 30 June 2021		<u><u>517,542</u></u>	<u><u>351,365</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ADF INTERNATIONAL (UK)

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		113,313		-
Current assets					
Debtors	12	75,803		40,351	
Cash at bank and in hand		387,369		317,262	
		<u>463,172</u>		<u>357,613</u>	
Creditors: amounts falling due within one year	13	<u>(58,943)</u>		<u>(6,248)</u>	
Net current assets			404,229		351,365
Total assets less current liabilities			<u>517,542</u>		<u>351,365</u>
Income funds					
Unrestricted funds			517,542		351,365
			<u>517,542</u>		<u>351,365</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 February 2022

Paul Coleman
.....
Mr P Coleman
Trustee

Company Registration No. 09923116

ADF INTERNATIONAL (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	17		199,917		80,402
Investing activities					
Purchase of tangible fixed assets		(129,810)		-	
Net cash used in investing activities			(129,810)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			70,107		80,402
Cash and cash equivalents at beginning of year			317,262		236,860
Cash and cash equivalents at end of year			387,369		317,262

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is ADF International (UK), 16 Old Queen Street, London, SW1H 9HP, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2021 and 2020 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

Investment income represents income generated by the charity's assets and includes income from bank interest.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

1.5 Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	667,922	488,760
Donations and gifts		
Donations of cash and similar	174,034	158,839
ADF support	490,852	324,000
Income tax recoverable	3,036	5,921
	667,922	488,760

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Office sublet and deposits	52,782	33,563

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Mailing costs and other support liaison	14,277	22,305
	14,277	22,305

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	281,027	161,524
Depreciation and impairment	16,497	-
Rent, rates and office utilities	67,058	123,983
Communications	31,782	14,671
Events and training	500	336
Advertising	103,777	51,054
Direct costs	4,524	5,352
Travel	129	27
	<u>505,294</u>	<u>356,947</u>
Share of support costs (see note 7)	32,948	10,979
Share of governance costs (see note 7)	2,008	2,325
	<u>540,250</u>	<u>370,251</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Office equipment and website	7,842	-	7,842	390	-	390
Sundry expenses	3,199	-	3,199	573	-	573
Legal Fees	14,728	-	14,728	7,297	-	7,297
Accounting costs	5,668	-	5,668	2,373	-	2,373
Insurance	1,511	-	1,511	346	-	346
Independent examiner's fee	-	1,800	1,800	-	1,800	1,800
Other	-	208	208	-	525	525
	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>	<u>10,979</u>	<u>2,325</u>	<u>13,304</u>
Analysed between Charitable activities	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>	<u>10,979</u>	<u>2,325</u>	<u>13,304</u>

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

8 Trustees

During the year the charity paid expenses totalling £nil (2020: £nil) to no trustees (2020: no trustees) for travel whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	4	3
Employment costs	2021	2020
	£	£
Wages and salaries	250,119	146,492
Social security costs	28,574	15,032
Other pension costs	2,334	-
	281,027	161,524

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	1	1
£70,000 - £80,000	-	1
£80,000 - £90,000	1	1

10 Key management personnel

In aggregate key management received employment benefits totalling £169,688 (2020: £161,524)

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

11 Tangible fixed assets

	Leasehold improvements	Computers	Total
	£	£	£
Cost			
Additions	126,504	3,306	129,810
At 30 June 2021	126,504	3,306	129,810
Depreciation and impairment			
Depreciation charged in the year	15,625	872	16,497
At 30 June 2021	15,625	872	16,497
Carrying amount			
At 30 June 2021	110,879	2,434	113,313

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Security deposit	42,616	13,000
Other debtors	3,050	5,505
Prepayments and accrued income	30,137	21,846
	75,803	40,351

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	9,384	-
Trade creditors	8,938	4,024
Other creditors	514	-
Accruals and deferred income	40,107	2,224
	58,943	6,248

Of the above, £35,065 (2020: £Nil) relates to deferred income in respect of non-cancellable subleases.

14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

14 Operating lease commitments

(Continued)

	2021 £	As restated 2020 £
Within one year	58,245	58,245
Between two and five years	-	58,245
	<u>58,245</u>	<u>116,490</u>

During the year the charity was charged £38,830 (2020: £63,351) for its operating lease. This reflects a reduced charge due to a rent free period given.

15 Lease receivables

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £81,633.

16 Pension Contributions

During the year the charity paid pension contributions of £2,114 (2020: £Nil) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £220 (2020: £Nil)

17 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2020 - none).

18 Cash generated from operations

	2021 £	2020 £
Surplus for the year	166,177	129,767
Adjustments for:		
Depreciation and impairment of tangible fixed assets	16,497	-
Movements in working capital:		
(Increase) in debtors	(35,452)	(25,713)
Increase/(decrease) in creditors	52,695	(23,652)
Cash generated from operations	<u>199,917</u>	<u>80,402</u>

19 Analysis of changes in net funds

The charity had no debt during the year.

ADF INTERNATIONAL (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

20 Funds

During the year the charity received and spent no amounts on restricted funds (2020: £Nil). The opening and closing balance of restricted funds was £nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2020 the opening and closing balance of restricted funds was £Nil and therefore at 2020 year end all assets and liabilities of the charity were in respect of the general funds.

21 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.