

# **MILITARY MINISTRIES INTERNATIONAL**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2023**

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

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**MILITARY MINISTRIES INTERNATIONAL**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY**

Company directors	Revd Mark Chester, Chair Pamela Davis Revd David Gilchrist William Graham Susan Wichert Richard Downes Vilimoni Tava
Company registered number	13748875
Charity registered number	1200420
Registered office	Havelock House Barrack Road Aldershot GU11 3NP
Independent examiner	Michael J Harris MIAB M J Harris Solutions 18a Church Road Bishopstoke Eastleigh SO50 6BH
Bankers	Barclays Bank

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of Military Ministries International for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The Directors confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**1. Objects, Mission and Public Benefit**

Military Ministries International was incorporated as a charitable company limited by guarantee, and registered with the Charity Commission for England and Wales, on 17th November 2021 for the purpose of adopting the charitable trust 'the Association for Christian Conferences, Teaching and Services', which had used the working name 'Military Ministries International' for many years, in order to carry on the activities of MMI under a corporate structure. The new company commenced operations on 1st January 2023 at which point it adopted the staff of the former charity and commenced a gradual transfer of all the charity's assets and liabilities. The transfer of remaining funds was completed by 30th April 2023 and the trustees applied to the Charity Commission for a dissolution of the old charitable trust.

The main object of MMI is the promotion of the Christian faith. Since its inception it has focussed its activities on the armed forces to encourage and equip men and women in the armed forces of the world to be effective Christian disciples at work and home, growing as Christians and making other disciples.

MMI's work advances Christianity by promoting mature and effective Military Christian Fellowships (MCF) and Chaplaincies that follow orthodox Christian teaching in particular with regard to the profession of arms. MMI's work is with all those in the armed forces of the world prepared to listen to the Christian message and/or receive Christian ministry. Military Ministries International is a public benefit entity under FRS102. The Trustees have undertaken to ensure compliance with the Charity Commission's public benefit guidance when setting grant-making policy and reviewing the aims and objectives of the charity.

MMI takes the Apostles' Creed as its statement of faith, works with those charities and Non-Governmental Organisations that also subscribe to the Creed, and seeks to achieve its mission through facilitating conferences, seminars, retreats and symposia at local, national, regional and international level throughout the regions we operate in. These are Africa, Europe, Middle East and South Asia. To support these activities we build and maintain relationships through communication, correspondence and by regular visits to Christians serving in and working with these regions' armed forces. MMI also maintains contact and communication with existing chaplaincies in the countries in which it operates and supports efforts to form chaplaincies in countries which currently do not have them.

MMI is one of three principal supporting organisations for the worldwide Association of Military Christian Fellowships. It has sister organisations in the United States of America and the Republic of Korea which operate along similar lines but with different areas of interest and different, independent boards of directors. There is some overlap and partnership in activities.

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**2. Structure, Governance and Management**

The company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £10, to the charity in the event of winding up

The company was incorporated on 17 November 2021 under a memorandum of association, which established the objects and powers of the charitable company, and it is governed under its articles of association as amended by Certificate of Incorporation on change of name dated 18 November 2021, and special resolution passed on 27 July 2022.

The directors of the company also comprise the membership and they are the trustees of the charity. The number of trustees is limited to a minimum of three and a maximum of twelve.

The Trustees are recruited by invitation and appointed by the existing trustees as set out in the Memorandum of Association. New Trustees normally serve a probationary period of one year on a sub-committee, before being appointed to the Board, unless they already have an established relationship with the organisation, during which time a programme of induction takes place. The Trustees meet three times each year.

The following served as directors during the year:

Revd Mark Chester (Chair) (appointed 17 November 2021)

Pamela Davis (appointed 17 November 2021)

Revd David Gilchrist (appointed 17 November 2021)

William Graham (appointed 17 November 2021)

Michael Paterson (appointed 17 November 2021 - retired 6 March 2024)

Susan Wichert (appointed 17 November 2021)

Richard Downes (appointed 6 December 2023)

Roland Schuli (appointed 17 November 2021 - retired 6 March 2024 )

Revd Neori Wara (appointed 17 November 2021 - resigned 6 December 2023)

Vilimoni Tava (appointed 6 March 2023)

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

MMI is managed by a Chief Executive/Team Leader (CE/TL) recruited by the trustees. Currently, the CE/TL's team comprises an Executive Secretary, a Finance Secretary, a Finance and Administration Manager and a Team Leader for Prayer and Communications. All four posts are part-time. MMI's regions are supported by part-time Regional Team Leaders (RTL) often, but not exclusively, living in the region or being fluent in the major language(s) of the region (for example, Russian, French and Portuguese). MMI seeks to collaborate with like-minded charities and Christian men and women of or retired from regional armed forces to fulfil its mission.

**MILITARY MINISTRIES INTERNATIONAL**  
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**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans**

This reporting year has been free of the lockdown constraints experienced in the last two reporting periods of the old charitable trust, freeing field teams up to travel to their regions. This is the first reporting period under our new reporting year of 1st January to 31st December and under the structure of a charitable company limited by guarantee. The major constraint this year has been a lack of income. This has been a common feature for most of MMI's 49 years of existence but God has been very gracious about providing funds at the 11th Hour. Finances became critical in the summer of 2023 and, in July the Executive launched a special appeal for funding, needing in excess of £30,000 in order to remain solvent at year's end. The appeal was successful, raising in excess of £50,000 to enable mission activity to continue. Trustees and the Chief Executive (CE/TL) then placed work in hand to review MMI's core costs and income to free up finances for mission activity and attempt to avoid a similar dilemma in future. One of the negative features of the year has been the absence for most of it of the CE/TL, following a major operation. He only returned to work in September.

Despite the financial constraints, much has been achieved. One of the highlights was the establishment of the first Military Christian Fellowship (MCF) in Lebanon in April 2023, the fruit of ground work over the preceding two years. MMI's Regional Team Leader (RTL) had met a pastor from Byblos, who had soldiers and civil defence officers in his church. A relationship developed and the pastor was invited to the annual Military Evangelism Orientation (MEO) run by MMI's sister organisation in South Korea. There, the pastor gained a vision for military Christian ministry and the seeds of the MCF were sown. A successful and joyous few days in Byblos last April saw the formal launch of that MCF and there were attendees present from a number of countries in the region and from further afield. This event was followed by a visit to Irbil, Iraq, to encourage military Christians, where we have hopes for a future formal MCF in the Lord's timing. In Irbil there is a faithful senior officer serving in the Peshmerga, who is keen to be employed by the Lord in building up military Christians.

Major mission activity has included Table Mountain Top Interaction in Cape Town, an adventure activity for young serving Christians, which included several delegates from neighbouring countries to South Africa and some from Portuguese-speaking Africa. The event was a huge success, with the Chief Chaplain of Malawi (in attendance) being particularly impressed with the value that a MCF can add to the spiritual development in the armed forces. Given that he had been entirely against MCFs to this point, this was a particularly significant development. MMI's work in East and Southern Africa may well also be enhanced by our Regional Team Leader's (RTL's) decision this year to return to Zimbabwe. Having another RTL working from his region will be significant.

Virtual meetings continue to take place in each region at regular intervals. Most significant have been the daily Zoom prayer meetings for Ukraine (daily without ceasing since the Russian invasion began in February 2022) and the monthly Zoom support meetings for brothers and sisters in the Middle East and in India. MMI's summer Supporters' Day in June also featured live online input from international staff and co-workers, including from Bulgaria and Mozambique.

Virtual meetings with our sister organisations ACCTS (in the USA) and MSO (in South Korea), with our overarching Association (AMCF) have continued, especially our Pray and Plan meetings for the 2024 World Conference in Brazil. These virtual meetings supplement (but do not replace) the opportunities to build solid relationships with ACCTS and MSO afforded by attending MEO in June and the ACCTS Conference in October (just as ACCTS and MSO are invited annually to an MMI event).

**MILITARY MINISTRIES INTERNATIONAL**  
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**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans (continued)**

We have robust working relationships with several important mission partners, especially Campus Crusade Military Ministries (CRU), Alpha International, the International Association of Evangelical Chaplains (IAEC) and the Apostolat Militaire International (AMI). One of MMI's RTLs works part time with CRU, which covers three of MMI's four regions; MMI is working closely with Alpha International, as well as priests and theologians in Bulgaria, to develop Alpha for Orthodox, which should have particularly effective application in the military academies in Eastern Europe; MMI collaborated with IAEC this February to bring a much-needed chaplains' training course to Gabon; and relationships deepen with AMI, a Vatican-endorsed Catholic NGO with a very similar mission to MMI in supporting Catholic soldiers. The AMI President and Vice-President attended EMCM and MMI delegates attended the AMI Conference in Mechelen, Belgium. This relationship holds out much hope for effective future ministry and relationship-building around the world.

We have now successfully transitioned from a Charitable Trust to a Company Limited by Guarantee, as advised by the Charity Commission. We chose to take this step, rather than becoming a CIO (as many UK charities are doing) because our outputs are almost exclusively delivered overseas. We are registered as a company with Companies House and have re-registered with the Charity Commission as MMI (rather than ACCTS (UK)) and articulated the military focus of our Christian mission, something that was considered risky on our inception in 1974 during the Cold War.

Trustees now number eight, of whom three are women (including our Vice Chair). One trustee is a serving Army Chaplain, another an Orthodox priest, another a retired Army Chaplain living in Germany. The trustees have begun to meet fortnightly on Zoom for prayer, a vital element to underpinning the mission. Relationships between the Board of Trustees and the Executive are very good and have developed significantly, compared with only a few years ago. There is a sound working knowledge of the responsibilities separately owned by trustees and the Executive and where there is cross-over, or overlap, between them. Personal relationships are excellent.

MMI now has a coherent framework of activities in Europe: **The European Military Christian Meeting (EMCM)**, at the Zeliv Monastery in the Czech Republic enables MCF leaders to gather from every European country for teaching, worship, prayer and fellowship. In 2023, there were 60 participants from: Albania, Bulgaria, Czech Republic, Kosovo, Finland, France, Italy, Moldova, Netherlands, Norway, Philippines, Poland, Portugal, Romania, Serbia, Spain, Switzerland, UK, Ukraine, USA. **Summer Adventure Retreat (SAR)**, in the Rhodophy Mountains, Bulgaria provides exciting outdoor activities (hiking, zip line, 4x4 driving and horse riding) for younger MCF members, together with daily Bible study, prayer and a visit to Philippi, the scene of Paul's activities in Acts 16. At SAR 23, there were 17 participants from 8 countries. SAR proved again to be a valuable tool for international military ministry in Europe, helping raise the next generation of leaders, as well as providing opportunities for pastoral care, mentoring and discipleship among the participants. **The Adria Convention** (October) in Croatia, brings another gathering of international military Christians together with the Croatian MCF. This event focuses on participants from Southern and Eastern Europe, has been used to further reconciliation between former combatant countries (Croatia and Serbia) and we aspire that it will provide a venue to help rehabilitate Ukrainian soldiers in the future. Finally, young leadership in the **Romanian MCF** is providing a focus for Bible camps, winter and summer, for young serving soldiers to grapple with the fundamentals of their faith. Alpha is a good tool for these gatherings, as was experienced in 2023.

**MILITARY MINISTRIES INTERNATIONAL**  
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**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans (continued)**

Several of the MCFs that MMI supports had anniversaries in 2023, the most notable being the German (Cornelius Verein) MCF, who celebrated their 125th Anniversary. The German MCF members are investing in prayer for their South African counterparts and they seek to provide young officers to help run TMTI each year, as happened in 2023. Further visits were made to Africa in the form of training to chaplains in Gabon in February 2023, in which MMI supported a course run by the International Association of Evangelical Chaplains (IAEC). MMI was also represented at the annual Rassemblement International Militaire Protestant (RIMP) in France in June, after which MMI made a pastoral trip to Turkey to support the very small MCF there (an example of a country in NATO and on the periphery of Europe where it is very difficult to serve as a Christian in the armed forces). The one region that finances prevented MMI visiting in 2023 was South Asia. However, we continued to support our contacts and the MCFs there through prayer and online encouragement.

Looking ahead, we anticipate that 2024 will feature mission visits in all four of our regions. Visits to Jordan and Lebanon (postponed from 2023 by the 7th October attacks by Hamas on Israel) is planned for mid-2024. Support for chaplains training in Nepal and a visit to the MCF in India are also anticipated. MMI hopes to support the East African Prayer Convention in Kenya, as well as undertake an electronic Bible distribution in Sao Tome and Principe and Guinea-Bissau and field visits to Senegal, Sierra Leone, Liberia, Ethiopia, Eswatini, Malawi and Cape Verde. In Europe we plan to run the framework events again in 2024. Finally, we are building towards two main events - the AMCF World Conference in Sao Paulo, Brazil, in November and the MMI 50th Anniversary Weekend at the end of September.

**4. Financial review**

Income from our regular supporters and grantmakers was consistent with previous years, enabling the charity to maintain its staff team and core operations, although overseas visits were limited by a shortage of funds. South Asia was particularly affected by a lack of funds and no visits were possible. Ad hoc donations and income from appeals again showed an increase, particularly as a result of the autumn appeal and two generous donations from a grant-making trust. Overall income amounted to £230,886.

Expenditure on travel and events both in the UK and overseas gradually resumed, post pandemic, despite a shortage of funds in the middle of the year, and with support costs totalled £194,133 leaving a net surplus for the year of £36,753 which reflects the additional income generated by the autumn appeal. With the transfer of funds from the predecessor charity of £84,523, unrestricted reserves at the year end totalled £104,613 and restricted funds were £16,663 leaving the charity in a satisfactory position to start the new year.

We are especially grateful to our dedicated supporters who provide a consistent amount of regular income to contribute towards our staff and infrastructure costs, as well as providing for some of the operational costs as they arise. We are also grateful to our church and trust donors, many of whom donate repeatedly to our appeals for funding for the organisation and special events overseas.

**MILITARY MINISTRIES INTERNATIONAL**  
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**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**4. Financial review (continued)**

**Reserves policy**

The Trustees aim to maintain a minimum unrestricted reserve of £20,000 to provide for staff salaries and routine running costs in the event of the charity having to cease operations. This reserve will not be committed without the approval of the majority of trustees and on the recommendation of the Executive Council. Consideration will be given to committing the reserve, or part thereof, if funds are not available to pay any significant, date-sensitive bill. In the event of the reserve being committed, MMI mainstream activity will be minimised until a reserve of £20,000 has been re-established. In addition the Trustees aim to maintain unrestricted reserves of at least £40,000 to enable commitments to be made for travel and events up to twelve months into the future.

**Going Concern**

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**5. Principal risks**

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of vision and mission integrity, charity law and regulation, governance and management, field work, finance and property, staff, external influences and further opportunities.

MMI's risk assessment is updated annually and approved by the trustees.

MMI depends to a large extent on irregular (and therefore unpredictable) donations to cover both running costs and ministry. To mitigate the risk, trustees have directed that a £20,000 reserve be maintained to cover statutory responsibilities in the event of insolvency. While this is not ideal, and we are taking steps to widen our regular supporter base in UK and overseas, it seems God uses this to keep us dependent on Him. Many of our supporters have been with us since our start in 1974, and are now elderly. Our efforts to widen our supporter base will bring in younger people with a heart for the ministry to which we are called. In addition, we are taking steps to increase the number of churches, both in UK and abroad, supporting us regularly.

**MILITARY MINISTRIES INTERNATIONAL**  
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**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Statement of Directors' responsibilities**

Company law requires the Directors to prepare financial statements for each financial year . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

**Independent Examiners' report to the Trustees on the unaudited accounts of the  
MILITARY MINISTRIES INTERNATIONAL**

I report on the accounts for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 10 to 17.

**Responsibilities and Basis of Report**

As the charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's Trustees consider that an audit is not required for the year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

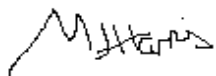
**Independent Examiner's Report**

As the company's gross income did not exceed £250,000, I confirm that I am qualified to undertake the examination.

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:

- i. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- ii. the accounts do not accord with those accounting records; or
- iii. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- iv. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael J Harris MIAB  
M J Harris Solutions  
18a Church Road  
Bishopstoke  
Eastleigh  
SO50 6BH

**MILITARY MINISTRIES INTERNATIONAL**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING  
INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Notes	2023			Total Funds £
		Unrestricted Funds £	Designated Funds	Restricted Funds £	
<b>Income from:</b>	<b>2</b>				
Donations and legacies		175,216	-	51,469	226,685
Other income		36	-	4,165	4,201
<i>Total income</i>		<u>175,253</u>	<u>-</u>	<u>55,634</u>	<u>230,886</u>
<b>Expenditure on:</b>					
Charitable Activities	<b>3</b>	132,408	2,734	55,771	190,913
Fundraising		3,220	-	-	3,220
<i>Total expenditure</i>		<u>135,628</u>	<u>2,734</u>	<u>55,771</u>	<u>194,133</u>
<b>Net movement in funds</b>		39,625	(2,734)	(137)	36,753
Transfers between funds	<b>10</b>	(6,416)	6,416	-	-
Net assets transferred from predecessor charitable trust	<b>14</b>	57,523	10,200	16,800	84,523
<b>Fund balance carried forward</b>		<u>90,731</u>	<u>13,882</u>	<u>16,663</u>	<u>121,276</u>

The notes on pages 12 to 17 form part of these financial statements

**MILITARY MINISTRIES INTERNATIONAL****(A company limited by guarantee)****BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	<u>2023</u>	
		£	£
<b>CURRENT ASSETS</b>			
Debtors	5	8,386	
Cash at bank and in hand		<u>118,747</u>	
		127,132	
<b>CREDITORS</b> amounts falling due within 1 year	6	<u>5,857</u>	
<b>NET CURRENT ASSETS</b>			121,276
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>121,276</u>
<b>Charity funds</b>			
Restricted income funds	9	16,663	
Unrestricted funds - General funds		90,731	
- Designated funds	10	13,882	
<b>TOTAL FUNDS</b>			<u>121,276</u>

The Charity holds no endowment funds.

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Directors

on.....

and signed on their behalf by:

.....  
Revd Mark Chester - Chairman

The notes on pages 12 to 17 form part of these financial statements

**MILITARY MINISTRIES INTERNATIONAL**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 1: Accounting Policies**

a. Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company does not prepare a cash flow statement under the exemption for small entities.

The charity is a public benefit entity as defined by FRS102.

b. Going Concern

The financial statements have been prepared on a going concern basis and the directors are of the opinion that there are no material uncertainties about the charity's ability to continue as such.

c. Recognition of income

Income is recognised on an accruals basis once the company has entitlement to the funds and it is probable that the income will be received and the amount measured reliably.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

d. Basis of allocation of expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

e. Allocation of support and governance costs

Expenditure on Charitable activities includes both direct expenditure for each category of activity as well as an apportionment of support costs.

Governance costs consist of all legal and other costs connected to the charity meeting its statutory governance obligations, and includes the annual examiner's fee and the costs associated with Trustees' meetings.

f. Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted income funds are those where the donor has given a specific instruction on how the funds are to be used. The main restricted funds are detailed in note 9 to the accounts.

g. Debtors

Debtors are valued at the settlement amount after any provision for non-recovery

h. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 1: Accounting Policies (continued)**

i. Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

j. Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k. Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**MILITARY MINISTRIES INTERNATIONAL**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 2: Analysis of Income**

	Unrestricted	Designated	Restricted	2023
	£		£	£
<b><u>Donations and legacies</u></b>				<b>Total</b>
Donations	118,488	-	28,920	147,407
Legacies	1,000	-		1,000
Grants from organisations	46,897	-	21,469	68,366
Gift Aid	8,832	-	1,080	9,912
<b>Total</b>	<b>175,216</b>	<b>-</b>	<b>51,469</b>	<b>226,685</b>
<b><u>Other income</u></b>				
Event income	36	-	4,165	4,201
<b>Total</b>	<b>36</b>	<b>-</b>	<b>4,165</b>	<b>4,201</b>

**Note 3:**  
**Analysis of Expenditure**

	Unrestricted	Designated	Restricted	2023
	£		£	Total
<b>Charitable Activities</b>				
Staff costs	96,060		-	96,060
International regions activities	5,207		54,541	59,747
UK and non-regional activities	13,319	2,734	1,230	17,284
Printing & Publicity	7,643		-	7,643
Office costs	8,433		-	8,433
Governance costs	1,746		-	1,746
<b>Total CCA</b>	<b>132,408</b>	<b>2,734</b>	<b>55,771</b>	<b>190,913</b>

**Note 4: Governance costs**

	2023
	£
Trustees meetings	18
Independent Examiner's fees	1,700
Legal fees	28
	<b>1,746</b>

**Note 5: Debtors**

	2023
	£
Prepayments and accrued income	3,386
Other debtors	5,000
	<b>8,386</b>

**Note 6: Creditors: amounts falling due within one year**

	2023
	£
Social security and other taxes	580
Accruals	2,579
Other creditors	2,698
	<b>5,857</b>

**MILITARY MINISTRIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 7: Staff costs**

	<b>2023</b>
	£
Salaries	97,839
Social Security costs	-
Pension costs	592
Total Emoluments	<u>98,431</u>

No employee received remuneration over £60,000 p.a.

Average number of employees during the year:

(Actual number / Full time equivalent)

Management and administration

Regional coordinators

	No	Fte
Management and administration	5	2.15
Regional coordinators	6	1.35
	<u>11</u>	<u>3.50</u>

Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund, The pension cost charge represents contributions payable by the company to the fund.

**Note 8: Analysis of Charitable Activities Expenditure**

	Staff costs £	International regional activities £	Uk / non regional activities £	Printing and publicity £	Office costs £	Govern- ance costs £	Total £
Africa	13,095	14,425					27,520
South Asia	4,288	2,186					6,474
Europe	18,577	30,376					48,954
Middle East	-	12,759					12,759
UK and non regional	11,649	-	17,284				28,932
Support costs	48,451	-	-	7,643	8,433	1,746	66,273
<b>Total charitable activities</b>	<u>96,061</u>	<u>59,747</u>	<u>17,284</u>	<u>7,643</u>	<u>8,433</u>	<u>1,746</u>	<u>190,913</u>
Fundraising	2,370	-	-	849	-	-	3,220
Total year to 31 December 2023	<u>98,431</u>	<u>59,747</u>	<u>17,284</u>	<u>8,492</u>	<u>8,433</u>	<u>1,746</u>	<u>194,133</u>

**MILITARY MINISTRIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 9: Restricted Funds**

	Transfer of funds from MMI charitable trust	Income	Expenditure	Transfers	31st December 2023
	£	£	£	£	£
Africa regional programme	1,591	1,486	2,810		267
Africa - Kenya	300				300
Africa - francophone		3,625	1,318		2,307
Africa - Lusophone		1,500	1,500		0
Africa - South (TMTI)		5,543	5,543		0
Africa - West	1,148		1,148		0
Asia regional programme	198	210	310		99
Asia - India Service Booklet	2,977		144		2,833
Europe regional programme		1,121	1,121		0
Europe - Balkans programme	726		210		516
Europe - ACCTS		7,255	6,927		328
Europe - Adria	1,000		1,000		0
European - EMCM	-66	14,844	13,130		1,648
Europe - Balkans conference (SAR)		5,792	5,792		0
Europe - Ukraine MCF		1,605	1,455		150
Europe - Ukraine chaplain		150			150
Middle East regional programme	5,256	1,404	868		5,792
Middle East - Lebanon		3,959	3,958		1
Middle East - coordinator	1,099				1,099
UK non-regional - office IT equipment	1,167		947		219
UK non-regional - MEO conference	450	7,141	7,591		0
UK non-regional - AMCF	955				955
	16,800	55,634	55,771	-	16,663

**Note 10: Designated Funds**

	Transfer of funds from MMI charitable trust	Income	Expenditure	Transfers	31st December 2023
Staff benevolent fund	5,000				5,000
Discretionary fund	5,200		2,734	6,416	8,882
	10,200	0	2,734	6,416	13,882

The Staff Benevolent Fund is used for loans or grants to staff who may be experiencing hardship.

The Trustees have set aside a Discretionary Fund which receives 5% of all unrestricted income that is not earmarked for a special purpose and is used as a contingency fund for ad hoc grants which fall outside of the charity's normal planned activities.

# **MILITARY MINISTRIES INTERNATIONAL**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2023**

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

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**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY**

Company directors	Revd Mark Chester, Chair Pamela Davis Revd David Gilchrist William Graham Susan Wichert Richard Downes Vilimoni Tava
Company registered number	13748875
Charity registered number	1200420
Registered office	Havelock House Barrack Road Aldershot GU11 3NP
Independent examiner	Michael J Harris MIAB M J Harris Solutions 18a Church Road Bishopstoke Eastleigh SO50 6BH
Bankers	Barclays Bank

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of Military Ministries International for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The Directors confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**1. Objects, Mission and Public Benefit**

Military Ministries International was incorporated as a charitable company limited by guarantee, and registered with the Charity Commission for England and Wales, on 17th November 2021 for the purpose of adopting the charitable trust 'the Association for Christian Conferences, Teaching and Services', which had used the working name 'Military Ministries International' for many years, in order to carry on the activities of MMI under a corporate structure. The new company commenced operations on 1st January 2023 at which point it adopted the staff of the former charity and commenced a gradual transfer of all the charity's assets and liabilities. The transfer of remaining funds was completed by 30th April 2023 and the trustees applied to the Charity Commission for a dissolution of the old charitable trust.

The main object of MMI is the promotion of the Christian faith. Since its inception it has focussed its activities on the armed forces to encourage and equip men and women in the armed forces of the world to be effective Christian disciples at work and home, growing as Christians and making other disciples.

MMI's work advances Christianity by promoting mature and effective Military Christian Fellowships (MCF) and Chaplaincies that follow orthodox Christian teaching in particular with regard to the profession of arms. MMI's work is with all those in the armed forces of the world prepared to listen to the Christian message and/or receive Christian ministry. Military Ministries International is a public benefit entity under FRS102. The Trustees have undertaken to ensure compliance with the Charity Commission's public benefit guidance when setting grant-making policy and reviewing the aims and objectives of the charity.

MMI takes the Apostles' Creed as its statement of faith, works with those charities and Non-Governmental Organisations that also subscribe to the Creed, and seeks to achieve its mission through facilitating conferences, seminars, retreats and symposia at local, national, regional and international level throughout the regions we operate in. These are Africa, Europe, Middle East and South Asia. To support these activities we build and maintain relationships through communication, correspondence and by regular visits to Christians serving in and working with these regions' armed forces. MMI also maintains contact and communication with existing chaplaincies in the countries in which it operates and supports efforts to form chaplaincies in countries which currently do not have them.

MMI is one of three principal supporting organisations for the worldwide Association of Military Christian Fellowships. It has sister organisations in the United States of America and the Republic of Korea which operate along similar lines but with different areas of interest and different, independent boards of directors. There is some overlap and partnership in activities.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**2. Structure, Governance and Management**

The company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £10, to the charity in the event of winding up

The company was incorporated on 17 November 2021 under a memorandum of association, which established the objects and powers of the charitable company, and it is governed under its articles of association as amended by Certificate of Incorporation on change of name dated 18 November 2021, and special resolution passed on 27 July 2022.

The directors of the company also comprise the membership and they are the trustees of the charity. The number of trustees is limited to a minimum of three and a maximum of twelve.

The Trustees are recruited by invitation and appointed by the existing trustees as set out in the Memorandum of Association. New Trustees normally serve a probationary period of one year on a sub-committee, before being appointed to the Board, unless they already have an established relationship with the organisation, during which time a programme of induction takes place. The Trustees meet three times each year.

The following served as directors during the year:

Revd Mark Chester (Chair) (appointed 17 November 2021)

Pamela Davis (appointed 17 November 2021)

Revd David Gilchrist (appointed 17 November 2021)

William Graham (appointed 17 November 2021)

Michael Paterson (appointed 17 November 2021 - retired 6 March 2024)

Susan Wichert (appointed 17 November 2021)

Richard Downes (appointed 6 December 2023)

Roland Schuli (appointed 17 November 2021 - retired 6 March 2024 )

Revd Neori Wara (appointed 17 November 2021 - resigned 6 December 2023)

Vilimoni Tava (appointed 6 March 2023)

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

MMI is managed by a Chief Executive/Team Leader (CE/TL) recruited by the trustees. Currently, the CE/TL's team comprises an Executive Secretary, a Finance Secretary, a Finance and Administration Manager and a Team Leader for Prayer and Communications. All four posts are part-time. MMI's regions are supported by part-time Regional Team Leaders (RTL) often, but not exclusively, living in the region or being fluent in the major language(s) of the region (for example, Russian, French and Portuguese). MMI seeks to collaborate with like-minded charities and Christian men and women of or retired from regional armed forces to fulfil its mission.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans**

This reporting year has been free of the lockdown constraints experienced in the last two reporting periods of the old charitable trust, freeing field teams up to travel to their regions. This is the first reporting period under our new reporting year of 1st January to 31st December and under the structure of a charitable company limited by guarantee. The major constraint this year has been a lack of income. This has been a common feature for most of MMI's 49 years of existence but God has been very gracious about providing funds at the 11th Hour. Finances became critical in the summer of 2023 and, in July the Executive launched a special appeal for funding, needing in excess of £30,000 in order to remain solvent at year's end. The appeal was successful, raising in excess of £50,000 to enable mission activity to continue. Trustees and the Chief Executive (CE/TL) then placed work in hand to review MMI's core costs and income to free up finances for mission activity and attempt to avoid a similar dilemma in future. One of the negative features of the year has been the absence for most of it of the CE/TL, following a major operation. He only returned to work in September.

Despite the financial constraints, much has been achieved. One of the highlights was the establishment of the first Military Christian Fellowship (MCF) in Lebanon in April 2023, the fruit of ground work over the preceding two years. MMI's Regional Team Leader (RTL) had met a pastor from Byblos, who had soldiers and civil defence officers in his church. A relationship developed and the pastor was invited to the annual Military Evangelism Orientation (MEO) run by MMI's sister organisation in South Korea. There, the pastor gained a vision for military Christian ministry and the seeds of the MCF were sown. A successful and joyous few days in Byblos last April saw the formal launch of that MCF and there were attendees present from a number of countries in the region and from further afield. This event was followed by a visit to Irbil, Iraq, to encourage military Christians, where we have hopes for a future formal MCF in the Lord's timing. In Irbil there is a faithful senior officer serving in the Peshmerga, who is keen to be employed by the Lord in building up military Christians.

Major mission activity has included Table Mountain Top Interaction in Cape Town, an adventure activity for young serving Christians, which included several delegates from neighbouring countries to South Africa and some from Portuguese-speaking Africa. The event was a huge success, with the Chief Chaplain of Malawi (in attendance) being particularly impressed with the value that a MCF can add to the spiritual development in the armed forces. Given that he had been entirely against MCFs to this point, this was a particularly significant development. MMI's work in East and Southern Africa may well also be enhanced by our Regional Team Leader's (RTL's) decision this year to return to Zimbabwe. Having another RTL working from his region will be significant.

Virtual meetings continue to take place in each region at regular intervals. Most significant have been the daily Zoom prayer meetings for Ukraine (daily without ceasing since the Russian invasion began in February 2022) and the monthly Zoom support meetings for brothers and sisters in the Middle East and in India. MMI's summer Supporters' Day in June also featured live online input from international staff and co-workers, including from Bulgaria and Mozambique.

Virtual meetings with our sister organisations ACCTS (in the USA) and MSO (in South Korea), with our overarching Association (AMCF) have continued, especially our Pray and Plan meetings for the 2024 World Conference in Brazil. These virtual meetings supplement (but do not replace) the opportunities to build solid relationships with ACCTS and MSO afforded by attending MEO in June and the ACCTS Conference in October (just as ACCTS and MSO are invited annually to an MMI event).

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans (continued)**

We have robust working relationships with several important mission partners, especially Campus Crusade Military Ministries (CRU), Alpha International, the International Association of Evangelical Chaplains (IAEC) and the Apostolat Militaire International (AMI). One of MMI's RTLs works part time with CRU, which covers three of MMI's four regions; MMI is working closely with Alpha International, as well as priests and theologians in Bulgaria, to develop Alpha for Orthodox, which should have particularly effective application in the military academies in Eastern Europe; MMI collaborated with IAEC this February to bring a much-needed chaplains' training course to Gabon; and relationships deepen with AMI, a Vatican-endorsed Catholic NGO with a very similar mission to MMI in supporting Catholic soldiers. The AMI President and Vice-President attended EMCM and MMI delegates attended the AMI Conference in Mechelen, Belgium. This relationship holds out much hope for effective future ministry and relationship-building around the world.

We have now successfully transitioned from a Charitable Trust to a Company Limited by Guarantee, as advised by the Charity Commission. We chose to take this step, rather than becoming a CIO (as many UK charities are doing) because our outputs are almost exclusively delivered overseas. We are registered as a company with Companies House and have re-registered with the Charity Commission as MMI (rather than ACCTS (UK)) and articulated the military focus of our Christian mission, something that was considered risky on our inception in 1974 during the Cold War.

Trustees now number eight, of whom three are women (including our Vice Chair). One trustee is a serving Army Chaplain, another an Orthodox priest, another a retired Army Chaplain living in Germany. The trustees have begun to meet fortnightly on Zoom for prayer, a vital element to underpinning the mission. Relationships between the Board of Trustees and the Executive are very good and have developed significantly, compared with only a few years ago. There is a sound working knowledge of the responsibilities separately owned by trustees and the Executive and where there is cross-over, or overlap, between them. Personal relationships are excellent.

MMI now has a coherent framework of activities in Europe: **The European Military Christian Meeting (EMCM)**, at the Zeliv Monastery in the Czech Republic enables MCF leaders to gather from every European country for teaching, worship, prayer and fellowship. In 2023, there were 60 participants from: Albania, Bulgaria, Czech Republic, Kosovo, Finland, France, Italy, Moldova, Netherlands, Norway, Philippines, Poland, Portugal, Romania, Serbia, Spain, Switzerland, UK, Ukraine, USA. **Summer Adventure Retreat (SAR)**, in the Rhodophy Mountains, Bulgaria provides exciting outdoor activities (hiking, zip line, 4x4 driving and horse riding) for younger MCF members, together with daily Bible study, prayer and a visit to Philippi, the scene of Paul's activities in Acts 16. At SAR 23, there were 17 participants from 8 countries. SAR proved again to be a valuable tool for international military ministry in Europe, helping raise the next generation of leaders, as well as providing opportunities for pastoral care, mentoring and discipleship among the participants. **The Adria Convention** (October) in Croatia, brings another gathering of international military Christians together with the Croatian MCF. This event focuses on participants from Southern and Eastern Europe, has been used to further reconciliation between former combatant countries (Croatia and Serbia) and we aspire that it will provide a venue to help rehabilitate Ukrainian soldiers in the future. Finally, young leadership in the **Romanian MCF** is providing a focus for Bible camps, winter and summer, for young serving soldiers to grapple with the fundamentals of their faith. Alpha is a good tool for these gatherings, as was experienced in 2023.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**3. Activities and Plans (continued)**

Several of the MCFs that MMI supports had anniversaries in 2023, the most notable being the German (Cornelius Verein) MCF, who celebrated their 125th Anniversary. The German MCF members are investing in prayer for their South African counterparts and they seek to provide young officers to help run TMTI each year, as happened in 2023. Further visits were made to Africa in the form of training to chaplains in Gabon in February 2023, in which MMI supported a course run by the International Association of Evangelical Chaplains (IAEC). MMI was also represented at the annual Rassemblement International Militaire Protestant (RIMP) in France in June, after which MMI made a pastoral trip to Turkey to support the very small MCF there (an example of a country in NATO and on the periphery of Europe where it is very difficult to serve as a Christian in the armed forces). The one region that finances prevented MMI visiting in 2023 was South Asia. However, we continued to support our contacts and the MCFs there through prayer and online encouragement.

Looking ahead, we anticipate that 2024 will feature mission visits in all four of our regions. Visits to Jordan and Lebanon (postponed from 2023 by the 7th October attacks by Hamas on Israel) is planned for mid-2024. Support for chaplains training in Nepal and a visit to the MCF in India are also anticipated. MMI hopes to support the East African Prayer Convention in Kenya, as well as undertake an electronic Bible distribution in Sao Tome and Principe and Guinea-Bissau and field visits to Senegal, Sierra Leone, Liberia, Ethiopia, Eswatini, Malawi and Cape Verde. In Europe we plan to run the framework events again in 2024. Finally, we are building towards two main events - the AMCF World Conference in Sao Paulo, Brazil, in November and the MMI 50th Anniversary Weekend at the end of September.

**4. Financial review**

Income from our regular supporters and grantmakers was consistent with previous years, enabling the charity to maintain its staff team and core operations, although overseas visits were limited by a shortage of funds. South Asia was particularly affected by a lack of funds and no visits were possible. Ad hoc donations and income from appeals again showed an increase, particularly as a result of the autumn appeal and two generous donations from a grant-making trust. Overall income amounted to £230,886.

Expenditure on travel and events both in the UK and overseas gradually resumed, post pandemic, despite a shortage of funds in the middle of the year, and with support costs totalled £194,133 leaving a net surplus for the year of £36,753 which reflects the additional income generated by the autumn appeal. With the transfer of funds from the predecessor charity of £84,523, unrestricted reserves at the year end totalled £104,613 and restricted funds were £16,663 leaving the charity in a satisfactory position to start the new year.

We are especially grateful to our dedicated supporters who provide a consistent amount of regular income to contribute towards our staff and infrastructure costs, as well as providing for some of the operational costs as they arise. We are also grateful to our church and trust donors, many of whom donate repeatedly to our appeals for funding for the organisation and special events overseas.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**4. Financial review (continued)**

**Reserves policy**

The Trustees aim to maintain a minimum unrestricted reserve of £20,000 to provide for staff salaries and routine running costs in the event of the charity having to cease operations. This reserve will not be committed without the approval of the majority of trustees and on the recommendation of the Executive Council. Consideration will be given to committing the reserve, or part thereof, if funds are not available to pay any significant, date-sensitive bill. In the event of the reserve being committed, MMI mainstream activity will be minimised until a reserve of £20,000 has been re-established. In addition the Trustees aim to maintain unrestricted reserves of at least £40,000 to enable commitments to be made for travel and events up to twelve months into the future.

**Going Concern**

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**5. Principal risks**

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of vision and mission integrity, charity law and regulation, governance and management, field work, finance and property, staff, external influences and further opportunities.

MMI's risk assessment is updated annually and approved by the trustees.

MMI depends to a large extent on irregular (and therefore unpredictable) donations to cover both running costs and ministry. To mitigate the risk, trustees have directed that a £20,000 reserve be maintained to cover statutory responsibilities in the event of insolvency. While this is not ideal, and we are taking steps to widen our regular supporter base in UK and overseas, it seems God uses this to keep us dependent on Him. Many of our supporters have been with us since our start in 1974, and are now elderly. Our efforts to widen our supporter base will bring in younger people with a heart for the ministry to which we are called. In addition, we are taking steps to increase the number of churches, both in UK and abroad, supporting us regularly.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**DIRECTORS REPORT (continued)**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Statement of Directors' responsibilities**

Company law requires the Directors to prepare financial statements for each financial year . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

**Independent Examiners' report to the Trustees on the unaudited accounts of the  
MILITARY MINISTRIES INTERNATIONAL**

I report on the accounts for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 10 to 17.

**Responsibilities and Basis of Report**

As the charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's Trustees consider that an audit is not required for the year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

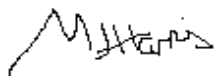
**Independent Examiner's Report**

As the company's gross income did not exceed £250,000, I confirm that I am qualified to undertake the examination.

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:

- i. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- ii. the accounts do not accord with those accounting records; or
- iii. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- iv. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael J Harris MIAB  
M J Harris Solutions  
18a Church Road  
Bishopstoke  
Eastleigh  
SO50 6BH

**MILITARY MINISTRIES INTERNATIONAL**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING  
INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Notes	2023			Total Funds £
		Unrestricted Funds £	Designated Funds	Restricted Funds £	
<b>Income from:</b>	<b>2</b>				
Donations and legacies		175,216	-	51,469	226,685
Other income		36	-	4,165	4,201
<i>Total income</i>		<u>175,253</u>	<u>-</u>	<u>55,634</u>	<u>230,886</u>
<b>Expenditure on:</b>					
Charitable Activities	<b>3</b>	132,408	2,734	55,771	190,913
Fundraising		3,220	-	-	3,220
<i>Total expenditure</i>		<u>135,628</u>	<u>2,734</u>	<u>55,771</u>	<u>194,133</u>
<b>Net movement in funds</b>		39,625	(2,734)	(137)	36,753
Transfers between funds	<b>10</b>	(6,416)	6,416	-	-
Net assets transferred from predecessor charitable trust	<b>14</b>	57,523	10,200	16,800	84,523
<b>Fund balance carried forward</b>		<u>90,731</u>	<u>13,882</u>	<u>16,663</u>	<u>121,276</u>

The notes on pages 12 to 17 form part of these financial statements

**MILITARY MINISTRIES INTERNATIONAL****(A company limited by guarantee)****BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	<u>2023</u>	
		£	£
<b>CURRENT ASSETS</b>			
Debtors	5	8,386	
Cash at bank and in hand		<u>118,747</u>	
		127,132	
<b>CREDITORS</b> amounts falling due within 1 year	6	<u>5,857</u>	
<b>NET CURRENT ASSETS</b>			121,276
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>121,276</u>
<b>Charity funds</b>			
Restricted income funds	9	16,663	
Unrestricted funds - General funds		90,731	
- Designated funds	10	13,882	
<b>TOTAL FUNDS</b>			<u>121,276</u>

The Charity holds no endowment funds.

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Directors

on.....

and signed on their behalf by:

.....  
Revd Mark Chester - Chairman

The notes on pages 12 to 17 form part of these financial statements

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 1: Accounting Policies**

a. Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The company does not prepare a cash flow statement under the exemption for small entities.

The charity is a public benefit entity as defined by FRS102.

b. Going Concern

The financial statements have been prepared on a going concern basis and the directors are of the opinion that there are no material uncertainties about the charity's ability to continue as such.

c. Recognition of income

Income is recognised on an accruals basis once the company has entitlement to the funds and it is probable that the income will be received and the amount measured reliably.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

d. Basis of allocation of expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

e. Allocation of support and governance costs

Expenditure on Charitable activities includes both direct expenditure for each category of activity as well as an apportionment of support costs.

Governance costs consist of all legal and other costs connected to the charity meeting its statutory governance obligations, and includes the annual examiner's fee and the costs associated with Trustees' meetings.

f. Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted income funds are those where the donor has given a specific instruction on how the funds are to be used. The main restricted funds are detailed in note 9 to the accounts.

g. Debtors

Debtors are valued at the settlement amount after any provision for non-recovery

h. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 1: Accounting Policies (continued)**

i. Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

j. Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k. Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**MILITARY MINISTRIES INTERNATIONAL**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 2: Analysis of Income**

	Unrestricted	Designated	Restricted	2023
	£		£	£
<b><u>Donations and legacies</u></b>				<b>Total</b>
Donations	118,488	-	28,920	147,407
Legacies	1,000	-		1,000
Grants from organisations	46,897	-	21,469	68,366
Gift Aid	8,832	-	1,080	9,912
<b>Total</b>	<b>175,216</b>	<b>-</b>	<b>51,469</b>	<b>226,685</b>
<b><u>Other income</u></b>				
Event income	36	-	4,165	4,201
<b>Total</b>	<b>36</b>	<b>-</b>	<b>4,165</b>	<b>4,201</b>

**Note 3:**  
**Analysis of Expenditure**

	Unrestricted	Designated	Restricted	2023
	£		£	Total
<b>Charitable Activities</b>				
Staff costs	96,060		-	96,060
International regions activities	5,207		54,541	59,747
UK and non-regional activities	13,319	2,734	1,230	17,284
Printing & Publicity	7,643		-	7,643
Office costs	8,433		-	8,433
Governance costs	1,746		-	1,746
<b>Total CCA</b>	<b>132,408</b>	<b>2,734</b>	<b>55,771</b>	<b>190,913</b>

**Note 4: Governance costs**

	2023
	£
Trustees meetings	18
Independent Examiner's fees	1,700
Legal fees	28
	<b>1,746</b>

**Note 5: Debtors**

	2023
	£
Prepayments and accrued income	3,386
Other debtors	5,000
	<b>8,386</b>

**Note 6: Creditors: amounts falling due within one year**

	2023
	£
Social security and other taxes	580
Accruals	2,579
Other creditors	2,698
	<b>5,857</b>

**MILITARY MINISTRIES INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 7: Staff costs**

	<b>2023</b>
	£
Salaries	97,839
Social Security costs	-
Pension costs	592
Total Emoluments	<u>98,431</u>

No employee received remuneration over £60,000 p.a.

Average number of employees during the year:

(Actual number / Full time equivalent)

Management and administration

Regional coordinators

No	Fte
5	2.15
6	1.35
<u>11</u>	<u>3.50</u>

Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund, The pension cost charge represents contributions payable by the company to the fund.

**Note 8: Analysis of Charitable Activities Expenditure**

	Staff costs £	International regional activities £	Uk / non regional activities £	Printing and publicity £	Office costs £	Governance costs £	Total £
Africa	13,095	14,425					27,520
South Asia	4,288	2,186					6,474
Europe	18,577	30,376					48,954
Middle East	-	12,759					12,759
UK and non regional	11,649	-	17,284				28,932
Support costs	48,451	-	-	7,643	8,433	1,746	66,273
<b>Total charitable activities</b>	<u>96,061</u>	<u>59,747</u>	<u>17,284</u>	<u>7,643</u>	<u>8,433</u>	<u>1,746</u>	<u>190,913</u>
Fundraising	2,370	-	-	849	-	-	3,220
Total year to 31 December 2023	<u>98,431</u>	<u>59,747</u>	<u>17,284</u>	<u>8,492</u>	<u>8,433</u>	<u>1,746</u>	<u>194,133</u>

**MILITARY MINISTRIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2023**

**Note 9: Restricted Funds**

	Transfer of funds from MMI charitable trust	Income	Expenditure	Transfers	31st December 2023
	£	£	£	£	£
Africa regional programme	1,591	1,486	2,810		267
Africa - Kenya	300				300
Africa - francophone		3,625	1,318		2,307
Africa - Lusophone		1,500	1,500		0
Africa - South (TMTI)		5,543	5,543		0
Africa - West	1,148		1,148		0
Asia regional programme	198	210	310		99
Asia - India Service Booklet	2,977		144		2,833
Europe regional programme		1,121	1,121		0
Europe - Balkans programme	726		210		516
Europe - ACCTS		7,255	6,927		328
Europe - Adria	1,000		1,000		0
European - EMCM	-66	14,844	13,130		1,648
Europe - Balkans conference (SAR)		5,792	5,792		0
Europe - Ukraine MCF		1,605	1,455		150
Europe - Ukraine chaplain		150			150
Middle East regional programme	5,256	1,404	868		5,792
Middle East - Lebanon		3,959	3,958		1
Middle East - coordinator	1,099				1,099
UK non-regional - office IT equipment	1,167		947		219
UK non-regional - MEO conference	450	7,141	7,591		0
UK non-regional - AMCF	955				955
	16,800	55,634	55,771	-	16,663

**Note 10: Designated Funds**

	Transfer of funds from MMI charitable trust	Income	Expenditure	Transfers	31st December 2023
Staff benevolent fund	5,000				5,000
Discretionary fund	5,200		2,734	6,416	8,882
	10,200	0	2,734	6,416	13,882

The Staff Benevolent Fund is used for loans or grants to staff who may be experiencing hardship.

The Trustees have set aside a Discretionary Fund which receives 5% of all unrestricted income that is not earmarked for a special purpose and is used as a contingency fund for ad hoc grants which fall outside of the charity's normal planned activities.

**Independent Examiners' report to the Trustees on the unaudited accounts of the  
MILITARY MINISTRIES INTERNATIONAL**

I report on the accounts for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 10 to 17.

**Responsibilities and Basis of Report**

As the charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's Trustees consider that an audit is not required for the year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

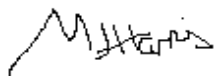
**Independent Examiner's Report**

As the company's gross income did not exceed £250,000, I confirm that I am qualified to undertake the examination.

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:

- i. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- ii. the accounts do not accord with those accounting records; or
- iii. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- iv. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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