

**Report of the Trustees and  
Audited Financial Statements for the Year Ended 31 December 2024  
for  
Logos Ministries International**

McIlveen Howard Limited  
Statutory Auditors  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

**Logos Ministries International**

**Contents of the Financial Statements  
for the year ended 31 December 2024**

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**Logos Ministries International**  
**Report of the Trustees**  
**for the year ended 31 December 2024**

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Logos Ministries International is an evangelical christian organisation derived from a Declaration of Trust Deed dated 5 October 1981 in the name of 'The Youth Evangelical Missionary Fellowship', and the Trustees of Logos Ministries International (the charity) are appointed under the terms of the Trust Deed.

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland.

**OBJECTIVES AND ACTIVITIES**

**Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by The Charities Commission for Northern Ireland relating to public benefit.

**Activities undertaken to achieve objectives**

The charity has four main areas of work and further details are given below. There are various projects operating throughout the year.

**Main activities undertaken to further the charity's purposes for public benefit**

The charity had sixteen different projects running. The results of the major projects are listed below in the Review of Activities.

**Fund raising and donations received**

The charity raises and receives funds from a variety of sources including reaching out for 'one-off' gifts, specific project-funding appeals and general public donations. During the year to 31 December 2024, the charity received £170,082 from 'one-off' gifts representing 41% of our total funds received in the year. (2023: £208,630 representing 45%)

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**ACHIEVEMENTS AND PERFORMANCE**

**Review of activities**

**Bible Teaching**

Throughout 2024, LMI's Bible Teaching department continued to tutor students around the world and help them develop their understanding of God and His Word. One major achievement of the past year is that the first cohort of LMI distance learning students completed our Biblical Foundations Course.

Moreover, 2024 also saw the distribution of the Kiswahili translation of our Dynamics of Discipleship (DoD) resource, allowing it to be used in Kenya. In addition to this, we saw the first steps of this valuable teaching resource being translated into Mandarin Chinese, which is globally the most spoken language.

In 2024, LMI also sent a team to Kenya to assist our mission partner there with various ministry activities. As part of the ministry programme, the team got to witness the graduation of students who were part of LMI's Bible Teaching Hub in Bumala and had completed our Biblical Foundations Course. At this graduation, the class's student leader gave a moving speech in which she expressed her gratitude to LMI and requested more Bible Teaching materials.

**Youth and Schools**

In the past year, LMI's Youth and Schools team have continued to develop their work in sharing the truth of the gospel with young people across the country. Their calendars have been filled with speaking opportunities in schools, where they lead interactive and informative lessons in line with the RE curriculum, using their own programmes. At a time when schools are becoming increasingly secular, it is a great blessing to have these opportunities. In addition to the programmes that the Youth and Schools team had already created, they worked hard in 2024 to create new ones. These programmes cover even more biblical principles in a way that resonates with young people and helps them engage with the fundamentals of Christianity.

On top of their work in schools, our Youth and Schools team have been busy sharing God's Word in lots of youth groups around Northern Ireland, and at a number of youth weekends away. The team's Coordinator has also branched out into tertiary education this year, as he was invited to share a message at Queen's University's Christian Union.

**Global Partnerships**

Over the course of the last year, God did incredible work across the world through our Overseas department. Maintaining contact with our 13 Global Partners through WhatsApp, email and Zoom video calls was vital in terms of providing encouragement and giving advice on various ministry issues.

In 2024, funds were distributed to different areas of the world to assist mission work and those in need. Funds were given to our partner in Manipur to distribute to pastors whose homes had been burnt down due to the increase in church persecution. As a result of this intense persecution, our mission partner was forced to relocate to a safe place. LMI supplied funds which enabled him to acquire at-home recording equipment, so that he could provide teaching content for his church connections back in Manipur.

Through our partnership in Rwanda, the mission was also able to fund the purchase of Bibles for new believers, as well as contribute to the construction of a refugee children's school in Uganda, which is led by our ministry partner. Working with our partner in Bangladesh, we also provided funding towards the construction costs of a church building where a new church plant will be held. This church plant is the product of outreach work among tribal peoples in the Chittagong Hills Tract District.

Our Overseas department was also able to sponsor a number of global events in 2024. In Nepal, we sponsored an indigenous two-day leadership event delivered by our partner and his colleagues. In the Ivory Coast, we provided funding for a youth outreach camp that was held during the school holidays and run by our partner. In Hungary, we sponsored another children's summer camp and, in South Sudan, we partnered with the Bishop of the region to assist his literacy strategy by funding a literacy workshop. Lastly, in Burundi, we helped sponsor an indigenous five-day leadership training event that took place in Beersheba House (a training centre built by our mission partner).

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Excitingly, in 2024, we were also able to provide seed funding to enable another micro-enterprise project (agri-food production) in Burundi as part of our partner's business-as-mission strategy. We also finalised the funding of a project in Kenya to provide a tractor and plough that would enable income generation through hire and help the pastors in the Bumula area who are growing crops and foodstuffs.

In addition to raising funds to support the various projects that we supported around the world, LMI sent three teaching teams to serve overseas with our Global Partners in their home contexts:

1. In August, the Youth and Schools team were involved in a ministry programme in Kenya, where they conducted a number of outreach events and a youth conference.
2. In September, we sent a team to conduct leadership seminars in Nepal.
3. In November, a team was sent to Myanmar to undertake a ministry programme.

### **Mission Awareness**

Over the last year, we were privileged to continue carrying out a range of Mission Awareness events with people across the United Kingdom of all denominations and demographics. Through these events, we aimed to raise awareness for the amazing work that we are able to do at LMI and inspire believers to participate in mission.

One of the highlights of Mission Awareness in 2024, was being able to welcome our LMI partner to Northern Ireland from Tamil Nadu state in India to share about the incredible work he is doing and raise funds to support his ministry. We were also able to carry out a Mission Awareness programme among churches in the north of England.

It was a joy to be able to share about our work and the importance of mission in churches and groups, with whom we have longstanding connections, as well as make new contacts in places where we had never visited before.

### **Reflection on last year's 'Future Plans'**

Last year, we laid out a number of goals that we sought to achieve in the mission with God's help.

At the time, we had hoped to send our Youth and Schools team on a mission trip to work alongside our partner in Kenya. Graciously, God provided all the funds which enabled us to do this.

We also planned to invest in the production of a new website throughout 2024, which we are still actively working on and making progress day by day.

New recruitments were high up on our list of priorities for 2024, for the Youth and Schools team, Finance Department and Communications Department. We were successfully able to hire a new member of the Youth and Schools team, as well as a Communications Worker. However, we are still working towards hiring a new recruit for the Finance department.

A goal of ours was also to bring an LMI overseas ministry partner to the UK to take part in Mission Awareness events in churches, which we were able to do.

Finally, we had hoped to extend the global reach of our 'Dynamics of Discipleship' resource by adding Mandarin, Portuguese and Spanish translations. Wonderfully, we were able to facilitate the translation of DoD into Mandarin and the printing costs of the Kiswahili version of DoD (a language widely spoken in Tanzania and Kenya). However, we are still working towards getting this valuable resource translated into Portuguese and Spanish.

### **FINANCIAL REVIEW**

#### **Financial position**

The results for the year are set out in detail on pages 11 to 22. The results show net incoming resources for the year of £13,749 (2023: £32,238).

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**FINANCIAL REVIEW**

**Reserves Policy and Going Concern**

The Trustees are pleased to report that at the end of the financial year, the charity had net working capital reserves of £366,045 of which £360,125 was held as cash in bank accounts (2023: £342,494 and £329,762 respectively). This is adequate to cover all known levels of expenditure for the next three months. Furthermore, in a worst case event resulting in a cessation of donations received, the Trustees consider that this level of liquid reserves would enable the continuation of the charity's core activities for at least a further twelve month period after any such unforeseen event.

For these reasons, the Trustees are satisfied with the level of liquid funds held and accordingly will continue to adopt the going concern basis in preparing the financial statements.

Due to the nature of the charity, there may be large amount of cash in hand and retained fund balances. This arises due to the fact that funds for a project may be raised over several financial years, but the related expenditure is not made until the fundraising is completed, often in a different financial year. All cash balances are carefully accounted for and excess funds are not retained by the charity, other than what is required for working capital purposes.

**FUTURE PLANS**

Now that we have reflected on the past, we look to the future and all that we aim to do in the mission. By God's enabling in 2025, we hope to work on the following ministry endeavors:

1. We would like to send a ministry team to Malawi.
2. We would like to explore the possibility of bringing an LMI partner to Northern Ireland from Asia.
3. We would like to continue to raise funds for a ministry vehicle for LMI's partner in Nepal.
4. We would like to recruit additional staff to work in LMI's Youth & Schools Outreach Department.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust dated 5 October 1981 in the name of 'The Youth Evangelical Missionary Fellowship' from which Logos Ministries International (LMI) was created, and constitutes an unincorporated charity.

**Constitution**

LMI is an interdenominational, evangelical Christian organisation, which exists to serve the Church. Our motto is "We want the world to know Jesus". As a ministry we operate totally by faith, trusting in God to meet all our needs through the prayers and support of His people. LMI is involved in four key areas of work:

- Mission Awareness Programme - inspiring and challenging the local church into action
- Youth and Schools Outreach - inspiring this generation of young people to examine the Christian faith through relevant, modern and engaging programmes.
- Bible Teaching Ministry - Discipling and training Christians around the world
- Overseas Ministry Programme - equipping and strengthening local churches around the globe.

**Methods of appointment, election and retirement of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. Serving Trustees hold regular meetings at which new Trustees can be proposed and seconded. During the financial year, and up to the date of this report, one new Trustee was appointed following the death of another.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure, stewardship and decision making policies**

As noted under the Governing Document paragraph, the Charity functions under the terms of the 1981 Trust Deed and the operation of the charity is under the stewardship of the Trustees of the Trust.

The Trust Deed gives the Trustees powers to appoint a management committee comprising serving Trustees and other individuals approved by the Trustees to act as managers. The Trustees are permitted to delegate powers and authority to the management committee for the purpose of managing Trust property on their behalf and to make decisions, including appropriate policies, in respect of the Trust property. Ultimately, the Trustees remain responsible for the decisions taken and carried out on their behalf by the management committee.

At the date of this report, there are eight serving Trustees and the management committee comprising all of the Trustees and eight managers.

In addition, Thomas and Yvonne McClean, Co-Founders/Mission Directors are also retained by the charity for their knowledge and continued support for the charity's objectives. Thomas and Yvonne are employees of the charity and are paid under LMI's support fund structure.

**Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. Major risks identified include acceptance of donations, application of donation monies received for the purposes of the charity and all matters related thereto.

The trustees have satisfied themselves in these areas of operations, that adequate controls and procedures are in place to mitigate any exposure to the identified risks.

**Funds held as custodian for others**

In the course of normal activities of the charity, we do not hold funds on behalf of any other party.

In accordance with the Declaration of Trust dated 5 October 1981, in the event of our charity ceasing to function, all or any residual funds after settlement of all our obligations shall be given to some other fellowship having objects similar to our own, and distributed at the discretion of the Trustees at the time.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

NIC104004

**Principal address**

Units 7 & 8 Bellsbridge Office Park  
Ladas Drive  
Belfast  
Co Antrim  
BT6 9FH

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**Trustees**

Mr E Stevenson  
Mr J Wilson  
Mr M Richmond  
Mr T Clarke (resigned 16/4/25)  
Mr P Nixon  
Mr I McConaghy  
Mr A Beacom  
Mr T Mewha

**Auditors**

McIlveen Howard Limited  
Statutory Auditors  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

**Solicitors**

Hewitt & Gilpin Solicitors  
Thomas House  
14-16 James Street South  
Belfast  
BT4 3BA



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for the year ended 31 December 2024

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

The law applicable to charities in Northern Ireland, the Charities Act (Northern Ireland) 2008, and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards (FRS102) 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the board of trustees on .....4/9/25..... and signed on its behalf by:

.....Alan Beacom.....  
Mr A Beacom - Trustee