

European Christian Mission
(International)

Report and Accounts

year ended 31 December 2017



stewardship[®]

1 Lamb's Passage LONDON EC1Y 8AB
t: 0208 502 5600
e: enquiries@stewardship.org.uk
w: www.stewardship.org.uk

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

Reference and Administrative Details

Governing Document:	Memorandum and Articles (dated 26 th April 2006)	
Company number:	3341959	
Charity number:	1064037	
Trustees:	David Allen	President and Chairman of the Board
	Anne Hudson	Vice President
	Stephen Hingston	Treasurer
	Akos Bukovszky	
	Darrell Jackson	
	Claudia Nijhof	
	Alan Taylor	
Company Secretary:	Phil Jolley	Director of Finance & Administration
Key Staff:	Chris Wigram	International Director
Registered office:	City Works Alfred Street Gloucester GL1 4DF	
Independent Examiner:	Stewardship Services (UKET) Limited 1 Lamb's Passage London EC1Y 8AB	
Bankers:	Barclays Bank PLC Business KYC Team 6 th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN	
Solicitors:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES	

Contents:	Page
Reference and Administrative Details	1
Directors' Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-14
Detailed Statement of Financial Activities with Comparatives	15

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

1. Introduction

The Trustees (directors) have pleasure in presenting their report, together with the financial statements for the year ended 31 December 2017.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 1 form part of this report.

The financial statements comply with current statutory requirements and the Statement of Recommended Practice (FRS 102) required by the Charity Commission for reporting periods starting on or after 1st January 2016.

2. Structure, Governance and Management

European Christian Mission (International) (referred to as ECMI hereafter) is a company limited by guarantee having no share capital, and is also registered with the Charity Commission.

The company adopted a new constitution on 26 April 2006 and amended its Memorandum and Articles of Association accordingly.

All trustees are members of the charitable company and stand as guarantors of the charitable company in the sum of £1 each.

Under the Memorandum and Articles of Association adopted on 26 April 2006, the number of Trustees must be at least five and not more than twelve. Trustees are elected by the members of the charitable company in General Assembly every two years and serve for a period of up to four years, renewable by re-election. After election, new Trustees are introduced to "The Good Trustee Guide" and briefed on the operations of the Mission by the International Director.

a. Membership

Under the constitution the membership of the company comprises: all field missionaries, designated Mobilisation Team staff (that is, staff operating from home country offices), International staff, Trustees, Mobilisation Team council members, representatives of each partner agency, representatives of sending churches, representatives of ECM-planted churches, and any other exceptional Trustee appointees.

b. National ECM Bodies

Under the Constitution, national representations or Mobilisation Teams of ECMI are required to sign a Covenant agreeing with the Principles and Practices, and Purpose and Strategy, in order to use the name and logo of the Mission. The following Mobilisation Teams have signed such a Covenant: ECM Australia and New Zealand, ECM Britain, ECM Ireland, ECM Netherlands, ECMI-USA, MCE Iberoamérica, and MCE France. Other National representations of European Christian Mission (International) that have also signed Covenant agreements are: ECM Albania, ECM Austria, ECM Bosnia, ECM Croatia, ECM France, ECM Italy, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECM Kosovo, ECM Romania and MCE Portugal.

MCE Brazil continues to be supported through periodic visits by ECMI personnel from Europe.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

c. Partnerships

ECMI works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partner in the provision of personnel continues to be Deutsche Missionsgemeinschaft (DMG) from Germany. We also partner with a number of national associations for our church planting ministries in Europe. Formal Partnership Agreements have been signed with France Mission, FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Belgian Evangelical Mission, the Uniting Church of Sweden, Latin Link, and Serving in Mission (SIM).

d. Trustees' meetings

The trustees normally meet quarterly: six monthly face to face in London and six monthly by Skype call. The trustees delegate detailed financial matters to the Finance and Audit Committee, which meets three times in a year. A Remuneration Committee reviews the pay and salary structure of employees annually, reporting to the trustees at their November meeting.

The trustees have recognised their responsibility for the management of risk, have identified risk factors, measured their potential impact on the organisation, and taken the necessary steps to manage these risks.

3. Objectives and Activities

The charity's object is the advancement of the Christian faith in Europe and elsewhere by means of:

- the evangelism of the peoples of Europe, irrespective of background, creed, nationality and current place of residence;
- the encouragement and strengthening of evangelical churches throughout Europe;
- the establishment of evangelical churches; and
- the demonstration of the Gospel of Jesus Christ through the relief of poverty and sickness.

The purpose and vision of ECMI are as follows:

Our purpose is to glorify God by the planting and developing of reproducing churches which evangelise and disciple the peoples of Europe.

Our vision is to see the peoples of Europe transformed in the name of Jesus Christ.

a. Public benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. The activities provide a means by which people of any faith, or none, can obtain an awareness of Christian belief and lifestyle, and can gain support with difficulties they may be facing in everyday life, whether the needs be spiritual, related to health, education, family issues or personal problems. Our church-related activities bring us into contact with the people in and around the communities in which we are located, and we provide guidance, assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2017

b. Strategic Priorities

During 2017 a new strategic plan was developed to expand on the four strategic priorities identified during 2016:

1. **We reaffirm our focus on discipleship and church planting for all today's Europeans.** A group has been working on how to establish a culture of discipleship across ECM. A church planting coaching platform/network is under development. A think-tank on the issue of National Workers was held and this highlighted important issues to address if more nationals are to be mobilised. Another group has been considering the area of Muslim and Migrant Ministries and how all ECMI workers might be better equipped for intercultural ministry.
2. **We will make the most of our partnerships at every level.** We have given thought as to how to strengthen our existing partnerships and training for our workers in partnership development. A new partnership has been established with a platform of other UK-based mission agencies to respond to the migrant crisis.
3. **We commit ourselves to the mobilisation, training, empowering and mentoring of younger leaders.** A Younger Leaders Think-tank was held in March 2017 to explore the implications of this priority. A leadership development process was also elaborated to encourage succession planning across the mission.
4. **We determine to speak prophetically into our European contexts.** A set of materials was developed and tested to encourage and equip ECMI members to speak prophetically. The intention is that these should be delivered by webinar.

Values – Recognising that the values of ECMI must guide all our practices and processes, a group has been established to consider how these might be communicated more effectively and creatively.

c. Overview of activities

The various ministries of ECMI have progressed in 2017 with many opportunities to work towards our stated objectives as highlighted in the following sections. Around forty ECMI leaders, including the International Leadership Team and a number of younger leaders, meeting in Germany at the end of November, had an opportunity to review progress to date and engage in training in discipleship and mentoring in line with strategic priorities. The International Leadership Team also met in Athens in September, in order to meet with the local Greek leadership with a view to placing workers in Greece once more. ECM Brazil has developed a more stable Board structure and have a number of new workers ready to come to Europe although the financial challenges of doing this remain high. We progressed through the second year of the integration of New Hope. It is planned to complete the integration by the end of 2018.

d. Country highlights

ECMI members continue to play a significant role in building social cohesion and providing support for the most vulnerable in societies across Europe. Here are three among many examples that could be used:

1. In April 2018, Mitspa House in Timisoara, a collaborative initiative between ECMI and our Romanian partner will open its doors to support young mothers in pregnancy crisis. This initiative enables support from French, Dutch and UK churches to assist the Romanian churches in making a difference.
2. In September 2017, the World Café in Gloucester, another partnership between ECMI and a local church which serves local immigrant communities in Gloucester, received recognition at the Love Britain and Ireland Awards, hosted by Premier Radio.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

3. In July 2017, ECMI in Spain was involved in a week of activities to commemorate the 500th Anniversary of the Protestant Reformation, including a distribution of Bibles that was funded by ECM Spain. The week culminated in the largest gathering of Spanish evangelicals in history for one communion service in Córdoba. Besides being involved in this church growth, ECM Spain is involved in other partnering initiatives that are related to dealing with drug and alcohol abuse and social exclusion, in Córdoba and Barcelona.

These and other examples illustrate the impact ECMI continues to make through its members working alongside local evangelical churches in 22 countries of Europe.

e. Training

The following list details the courses and attendees run by ECMI in 2017:

Foundations (2 courses)	11
Equip 1 Team Building	10
Equip 2 Lifelong Learning	6
Equip 4 Coaching (2 courses)	20
Discipleship/Mentoring/Coaching	28

The Coaching Course was rewritten to better suit church planting contexts. One of the two coaching courses held was in Ukrainian.

f. Member Care

Member care, or the welfare of our missionaries, is important to ECMI. There are 15 Member Care Facilitators spread across our fields. The Facilitators are sensitive to the needs of members and seek to promote self-care and mutual-care and when appropriate they will in consultation suggest specialist care. A Member Care Coordination Team supports the Facilitators. Around 20 people involved in member care attended a consultation in November.

g. Safeguarding

Following a review of the ECMI Safeguarding Policy, started in 2016, awareness training has been launched in the UK, Spain (in Spanish) and Austria (in German), with further emphasis being given in a mandatory seminar for all staff at the Biennial conference to be held in Spain in April 2018. ECMI has benefited in this process from membership of Ministry Safe, a US-based organisation providing on-line multi-lingual Safeguarding awareness training. At the same time, country contact personnel are being appointed and a review of country practices and procedures has begun.

h. Succession Planning

A document setting out the key positions needing succession planning and the actions being undertaken to find appropriate leaders to fill these positions has been prepared. This document allows the International Leadership Team to regularly review progress of this critical issue.

i. Short-term team coordination

The Short-Term Coordination Team has been restructured and a new leader has been appointed to head this important team. There has been a significant improvement to the presentation of short-term opportunities on the website. Work started to explore a possible strategic partnership with MOVIDA (a South American mobilisation movement).

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

j. Personnel numbers

The numbers of members serving with ECMI in Europe at 31st December 2017 were:

Mobilisation Teams/ Partners	ECMI Workers		Home members/ Workers		Associate Members		Accepted Candidates		Total	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
ECM										
Australia/ New Zealand	17	17	7	7	4	4	2	2	30	30
ECM Brazil	3	4	4	4	2	0	0	9	9	17
ECM Britain	31	29	10	9	17	17	4	4	62	59
MCE France	1	1	0	0	0	0	3	3	4	4
ECM Ireland	15	15	6	6	9	9	1	1	31	31
ECM Netherlands	25	25	13	13	21	21	2	3	61	62
ECM USA	32	53	10	10	19	19	9	2	70	84
MCE Spain	13	13	1	0	0	0	0	2	14	15
DMG	15	18	0	0	0	0	2	0	17	18
East Europe	0	0	0	0	3	3	0	0	3	3
ECM International	4	3	0		0		0		4	3
TOTAL	156	178	51	49	75	73	23	26	305	326

k. Church Planting Consultancy

Activities during 2017 have been focused in three areas. Firstly, there has been coordination and advice to two church planting platforms within Spain – La Plaza and the M4 church planting process – and also involvement in specific church planting projects in Madrid and elsewhere. Related to this has been regular coaching and mentoring of church planters across the ECMI family. And finally, acting as a catalyst for the Lausanne Movement Church Planting network, specifically guiding a Croatian national church planters' consultation, and facilitating conversations with other global organisations with the objective of sharing resources for global church planting initiatives.

l. Infrastructure

It has become evident that a new generation of Christians engages with church and mission through new media, and projects are in hand to find ways to meet this challenge, partly through continuous development of the various ECMI country web sites and other social media platforms, and also through the recruitment of personnel with appropriate skills. To that end, an IT specialist has been appointed to work with the current IT Facilitation Manager. At the same time, work on the Human Resources Database continued throughout 2017 and it is expected that this project will be completed in 2018, with processes in conformity with European General Data Protection Regulations due to take effect from 25th May 2018.

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2017**

4. Financial situation

The financial results of the charitable company for the year ended 31st December 2017 are set out in the financial statements on the following pages. The Trustees approved the recommendation to continue with an Independent Examination of the accounts for 2017. During 2017, unrestricted Income was £153,637 while Expenditure totalled £129,289 with the result that at the 2017 year-end, £134,226 was held in free reserves. A prudent allocation of future funding over a number of years continues towards the Strategic Priorities identified earlier in this report as a result of this unusual situation. A second tranche of £10,000 has been committed for the 2018 financial year.

a. Reserves policy

The Trustees' Finance and Audit Committee has determined that reserves of approximately 13 weeks of normal expenditure (around £45,000) should be maintained to allow time to address any issues arising in the event of a significant fall-off in income.

5. Responsibilities of trustees

The trustees, who are also directors of European Christian Mission (International) for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose the financial position of the charitable company with reasonable accuracy at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

City Works
Alfred Street
Gloucester
GL1 4DF

Signed by order of the Trustees

David Allen
President of the Board

Approved by the Trustees on 14 April 2018

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017 on pages 9 to 15 following, which have been prepared on the basis of the accounting policies set out on page 11.

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').

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 statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Jacob Farley ACA

2018

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017
SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	153,424	54,733	208,157	244,255
Investments		213	-	213	577
Total income and endowments		153,637	54,733	208,370	244,832
EXPENDITURE ON					
Charitable activities	3	129,289	68,905	198,194	181,098
Total expenditure		129,289	68,905	198,194	181,098
Net income/(expenditure)		24,348	(14,173)	10,176	63,734
Transfers between funds		-	-	-	-
Net movement in funds		24,348	(14,173)	10,176	63,734
Reconciliation of funds:					
Total funds brought forward		111,237	14,173	125,410	61,676
Total funds carried forward		135,585	-	135,585	125,410

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 11 - 15 form part of these accounts.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

BALANCE SHEET

AS AT 31 DECEMBER 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2017 £	Total funds 2016 £
FIXED ASSETS					
Tangible assets	5	1,359	-	1,359	786
		1,359	-	1,359	786
CURRENT ASSETS					
Debtors	6	50,202	-	50,202	23,330
Cash at bank	7	104,574	-	104,574	104,917
		154,775	-	154,775	128,247
CURRENT LIABILITIES					
Liabilities falling due within one year	8	20,549	-	20,549	3,623
Net Current Assets		134,227	-	134,227	124,624
NET ASSETS					
		135,585	-	135,585	125,410
FUND BALANCES					
Unrestricted funds	9				
General Funds		135,585	-	135,585	111,237
Designated funds		-	-	-	-
Restricted Funds	9	-	-	-	14,173
		135,585	-	135,585	125,410

For the year ended 31 December 2017, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

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

Approved by the Trustees and signed on their behalf on 14 April 2018 by:

David Allen, President of the Board

Stephen Hingston, Treasurer

Company number: 3341959

Charity number: 1064037

The notes on page 11 - 15 form part of these accounts.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the Trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

- a) Donated and grant income:
Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.
- b) Other income and expenditure:
Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.
- c) Funds:
Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.
- d) Fixed assets and depreciation:
Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £300 when they are written off on purchase.
- Depreciation periods are as follows:
- | | |
|-----------|---------|
| Equipment | 3 years |
|-----------|---------|
- e) Pension costs:
The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.
- f) Taxation
The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.
- g) Cashflow statement
The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.
- h) Foreign Currency Translation
(i) Income received from overseas is translated into sterling at the relevant exchange rate on the date the income was received.
(ii) Costs incurred overseas are translated at the rate in operation at the date of the transaction.
(iii) Assets and liabilities denominated in foreign currencies are translated at the rate in operation at the end of the charitable company's financial period.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

2 Voluntary income	Unrestricted	Restricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
General donations	151,824	14,058	165,882	176,395
Donations received for staff support	-	40,675	40,675	44,805
Legacies	1,600	-	1,600	23,055
	<u>153,424</u>	<u>54,733</u>	<u>208,157</u>	<u>244,255</u>
3 Charitable activity	Unrestricted	Restricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
a Direct Charitable Costs				
Salaries	51,579	40,675	92,254	91,872
Telephone and utilities	970	-	970	1,457
Rent and rates	4,239	-	4,239	4,239
Ministry expenses	66,437	-	66,437	77,367
Depreciation	604	-	604	646
Grants payable	-	28,230	28,230	900
	<u>123,829</u>	<u>68,905</u>	<u>192,734</u>	<u>176,482</u>
b Support & Administration	£	£	£	£
Governance costs	2,520	-	2,520	2,460
Printing, postage and stationery	977	-	977	734
Subscriptions and professional fees	1,037	-	1,037	513
Insurance	926	-	926	910
	<u>5,460</u>	<u>-</u>	<u>5,460</u>	<u>4,617</u>
Combined charitable activity cost	<u>129,289</u>	<u>68,905</u>	<u>198,194</u>	<u>181,098</u>
c Grants	Institutions	Individuals	2017	2016
	£	£	£	£
Mission Support - EM Bell Trust	-	1,080	1,080	900
Romania - Mitspa House Project	25,278	-	25,278	-
Brazil Mobilisation Team	-	1,872	1,872	-
	<u>25,278</u>	<u>2,952</u>	<u>28,230</u>	<u>900</u>

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017

4 Staff & Trustees	2017	2016
	£	£
Gross wages, salaries & benefits in kind	78,076	76,915
Employer's National Insurance costs	4,332	5,009
Pension costs	9,845	9,948
Total staff costs	<u>92,254</u>	<u>91,872</u>

The charity has 3 full time equivalent employed staff.

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to key management (excluding trustees) amounted to £74,258 in the year (2016: £74,258). Key Management is considered to be the International Director and the Director of Finance and Administration.

No remuneration was paid to any trustee during the year nor to any person connected to them.

Travel costs of £4,049 (2016 - £3,905) were paid to 5 (2016 - 6) Trustees travelling to attend face to face meetings in April and November 2017 in conformity with their governance responsibilities. Otherwise no trustee received reimbursed expenses.

The total amount of donations funded by trustees, and other related parties, was £0 (2016: £0).

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the independent examination, for consultancy services, totalled £90 (2016: £0).

5 Tangible Fixed Assets	General	Total	Total
	Fixed Assets	2017	2016
Cost	£	£	£
At 1 January	14,691	14,691	14,948
Additions	1,177	1,177	529
At 31 December	<u>15,868</u>	<u>15,868</u>	<u>15,477</u>
Accumulated Depreciation			
At 1 January	13,905	13,905	14,044
Charge for the year	604	604	647
At 31 December	<u>14,509</u>	<u>14,509</u>	<u>14,691</u>
Net book value			
At 31 December	<u>1,359</u>	<u>1,359</u>	<u>786</u>
At 1 January	<u>786</u>	<u>786</u>	<u>904</u>

6 Debtors and Prepayments	2017	2016
	£	£
Other Debtors	21,893	22,352
Prepayments	28,309	978
	<u>50,202</u>	<u>23,330</u>

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

7 Cash at Bank and in Hand	2017	2016
	£	£
Bank operating accounts	17,385	10,887
Bank deposits	87,189	94,030
Petty cash	-	-
	<u>104,574</u>	<u>104,917</u>

8 Creditors: liabilities falling due within one year	2017	2016
	£	£
Trade Creditors	3,074	1,066
Accruals	2,557	2,557
Deferred Income	14,918	-
	<u>20,549</u>	<u>3,623</u>

9 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

Restricted Funds	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Mission Support - EM Bell Trust	-	1,080	(1,080)	-	-
Staff Support	-	40,675	(40,675)	-	-
Romania - Mitspa House Project	14,173	11,105	(25,278)	-	-
Brazil - Donations in support of Brazil Mobilisation Team	-	1,872	(1,872)	-	-
	<u>14,173</u>	<u>54,732</u>	<u>(68,905)</u>	-	-
Unrestricted Funds					
General Funds	111,237	153,637	(129,289)	-	135,585
Total	125,410	208,370	(198,194)	-	135,585

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	1,359	104,574	29,653	135,585
	<u>1,359</u>	<u>104,574</u>	<u>29,653</u>	<u>135,585</u>

10 Members

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

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2017

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2017	2016	2017	2016	2017	2016
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	153,424	199,450	54,733	44,805	208,157	244,255
Investments		213	577			213	577
Total income and endowments		153,637	200,027	54,733	44,805	208,370	244,832
EXPENDITURE ON							
Charitable activities	3	129,289	139,644	68,905	41,454	198,194	181,098
Total expenditure		129,289	139,644	68,905	41,454	198,194	181,098
Net income/(expenditure)		24,348	60,383	(14,173)	3,351	10,176	63,734
Transfers between funds		-	-	-	-	-	-
Net movement in funds		24,348	60,383	(14,173)	3,351	10,176	63,734
Reconciliation of funds:							
Total funds brought forward		111,237	50,854	14,173	10,822	125,410	61,676
Total funds carried forward		135,585	111,237	-	14,173	135,585	125,410

Movements on reserves and all recognised gains and losses are shown above.