

European Christian Mission  
(International)

# Report and Accounts

year ended 31 December 2018



stewardship<sup>®</sup>

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## EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

FOR THE YEAR ENDED 31 DECEMBER 2018

### COMPANY INFORMATION

<b>Trustees</b>	David Allen Anne Hudson Gary Hargreaves Stephen Hingston Akos Bukovszky Darrell Jackson Claudia Nijhof Alan Taylor Ann Goodall Steve Steiner	President and Chairman of the Board Vice President (appointed 15 April 2018) Treasurer (resigned 15 April 2018)      (appointed 15 April 2018) (appointed 15 April 2018)
<b>Company Secretary</b>	Philip Jolley - Director of Finance & Administration	
<b>Key staff</b>	Chris Wigram - International Director	
<b>Governing Document</b>	Memorandum and Articles of Association	
<b>Company Registration Number</b>	3341959	
<b>Charity Registration Number</b>	1064037	
<b>Registered Office</b>	City Works Alfred Street Gloucester GL1 4DF	
<b>Independent Examiner</b>	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	Barclays Bank PLC Business KYC Team 6th Floor, 4 Piccadilly Place Whitworth Street Manchester M1 3BN	
<b>Solicitors</b>	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES	

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# **EUROPEAN CHRISTIAN MISSION (INTERNATIONAL) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

## **1. Introduction**

The Trustees (who are the charitable company's directors) have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2018.

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 1<sup>st</sup> 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, and any other exceptional Trustee appointees.

### **b. National ECMI 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, MCE France and MCE Brazil. 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.

### **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, signed Partnership Agreements are in place with France Mission, FIEIDE (Spain), Bund Evangelikaler Gemeinden Österreich (Austria), Belgian Evangelical Mission, the Uniting Church in Sweden, Latin Link, and Serving in Mission (SIM).

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**d. Trustees' meetings**

The Trustees normally meet quarterly: six monthly face to face in London and six monthly by Skype or Zoom 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.

**b. Strategic Priorities**

ECMI continues its strategic development in accordance with its stated strategic priorities and values.

ECMI's first strategic priority relates to church planting and discipleship and during 2018 a piece of research was conducted to determine the involvement and understanding of church planting of all ECMI workers. It has also provided a baseline for the development of coaching for church planting in ECMI. We are also considering how best to mobilise national workers and how to equip all our workers with the intercultural skills to be effective in today's multicultural Europe.

Making the most of our partnerships at every level is the second of our strategic priorities, as

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mentioned earlier. Thus, we have recently initiated two partnerships related to the organisation of important conferences, with the International Fellowship of Evangelical Students (Revive Europe, December 2019) and with the Lausanne Movement (Lausanne Europe, October 2020).

Our third priority is the mobilisation of younger leaders and research on leadership development in ECMI was presented at the 2018 leaders' meetings. A succession plan for key leaders is now being used on a regular basis.

Encouraging our people to speak prophetically into their contexts is our fourth strategic priority and during 2018 a set of practical video resources have been developed, filmed and distributed to all members. These have been received positively and one has already been translated into Spanish.

**c. Overview of activities**

The various ministries of ECMI have progressed in 2018 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, met in Germany at the end of November, to take part in discussing future structural changes in the light of the enactment of the Strategic Priorities established in 2016. This was inspired by a joint ILT and Trustees meeting in September. New workers have been placed in Greece and Malta. There have been a number of senior leadership changes with new leaders in Ireland and the Balkans. More are anticipated in the coming year and planning is under way for them. The integration of New Hope was successfully completed at the end of 2018.

**d. Country highlights**

This past year, our more than 200 ECMI members continue to play a significant role in building social cohesion and providing support for the most vulnerable in 25 countries across Europe. Our central focus is always on the establishment and development of healthy church communities, and this includes a range of social interventions and initiatives which are aimed at building capacity and benefitting local communities. Three examples below illustrate this:

- **Public School work:** in Lviv, Ukraine, our team currently has the potential for impacting the lives of 25,000 - 30,000 public school students through the development and training of 120 volunteers, a program that has the full support and involvement of the local education authorities. On a regular basis they provide practical teaching and preventative care on addiction related issues and are also engaged in capacity building and developing leadership skills among disadvantaged youth.
- **Muslim Christian relations:** in Belgium, the 'Mahabba', initiative aims to help develop understanding between Muslim and Christian faith communities through establishing prayer networks, developing a greater understanding of Islam and encouraging loving and caring relationships between Muslim and Christian communities at a local level, in both the French and Flemish contexts. Similar initiatives in Frankfurt, Karlsruhe and Schwerin in Germany aim to break down natural prejudices and increase mutual understanding and respect.
- **Drug Rehabilitation work:** the 'El Buen Samaritano' Centre in Southern Spain continues to play a vital part in the counselling and care, and eventual rehabilitation of many individuals whose lives have been ruined by addiction to drugs and alcohol. As always, there continues to be a strong sense of collaboration in this endeavour, both at the local level with local Andalusian Municipal Authorities, and at the international level with involvement from churches in Ireland, Guatemala, the Netherlands and elsewhere.

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**e. Training**

The following list details the courses run by ECMI in 2018 and numbers of attendees:

Foundations	11
Equip 1 Team building	13
Equip 3 Project Management	6
Leadership & Spirituality, Developing Younger Leaders, Leadership Effectiveness	38

The Equip 1 Team Building course was given in Ukrainian. All other courses were held in English.

**f. Biennial Conference**

A Biennial Conference was held in Spain from 11th-18th April with a total of 431 people attending. Alongside the main teaching sessions there were seminars that covered topics relating directly to our ministries, the European context, and member care issues including parenting. There were 120 children at the conference (up to 18 years old) and a program was provided for them in four different age groups.

**g. Member Care**

Member care, or the welfare of our missionaries, is important to ECMI. A new Member Care Leadership Team was started to further develop and promote excellent member care across the mission. The network of Member Care Facilitators was increased to 24. 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.

**h. Safeguarding**

The ECMI Safeguarding Policy was revised and updated in 2016 and is subject to annual review. No incidents were reported to the Trustees in 2018. Safeguarding issues continue to be an Agenda item at every Trustee and Leadership Team meeting. Country safeguarding persons have been appointed in all countries with more than two missionary units. While it is recognised that there are inconsistencies in the application of safeguarding norms in each country in which ECMI operates, the emphasis in all training and ministry is to hold members and partners to the highest standards of care. The Spanish Team being the largest of ECMI's teams in Europe, a record of all local DBS-equivalent certificate holders has been created and other fields will be followed up during 2019.

A Safeguarding issues awareness seminar was given by CCPAS (now known as Thirtyone:Eight) to 207 mission members attending the Biennial conference referred to above in Spain in April 2018. A further familiarisation session was arranged at a Leadership development meeting in Germany in December 2018 and follow up training has been initiated for all attendees of that meeting from ECMI field ministries and is being extended to all Member Care Facilitators during 2019. It was noted that some attendees have appropriate certification in their countries of origin e.g., Australia and the UK.

**i. Leadership Positions**

The Trustees and International Leadership Team are regularly reviewing progress in this critical issue. Currently we have a requirement to appoint two Mobilisation Team Directors due to retirement (in the USA and France) and a search committee has been set up to manage the recruitment and selection of a new International Director in time to take up the responsibilities of the role in early 2020.

**j. Church Planting Consultancy**

Activities during 2018 have been focused on the following areas:

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- Providing coordination and advice to “La Plaza”, the National Platform for Church Planting in Spain, with special attention given to the Regions of Asturias and to the divided and troubled Region of Catalunya.
- Providing the basis and structure for an initial gathering of Christian leaders in the Flemish part of Belgium. As a result, a second meeting is planned to develop the idea of a National Church Planting Platform for Belgium.
- Helping to organize a gathering in Berlin of 180 church planting leaders from 29 European countries and several non-European Countries. This meeting has also produced a sense of unity around a common vision of church planting across the Continent.
- There has been regular coaching and mentoring of church planters across ECMI and other organizations, both in Europe as well as in other continents.

**k. Infrastructure**

In relation to the ECMI website, it was noted that the greatest number of ‘hits’ being received was to the Short Term opportunities pages. In order to enhance the presentation of Short Term mobilisation opportunities therefore, some £11,000 was committed from Strategic Priorities funds for development of the website, payable in two equal instalments, the first in 2018, the second payable in 2019. The IT specialist appointed in 2017, started work in March 2018, and had an immediate impact by implementing a translation phone app for the Biennial Conference, which saved on the need to transport dedicated equipment. Subsequent work on the Human Resources Database and websites, added functionality to ensure conformity with the European General Data Protection Regulations which came into effect from 25th May 2018. This was followed by conversion of the internal procedures website – the iGuide – to a more user-friendly Google platform.

Recognising that organisations need to adapt to changing contexts and in the light of future leadership needs, a group was set up by the Board of Trustees to examine key areas for structural review in the organisation and report back in early 2019 with their findings.

**l. Membership numbers**

The numbers of members serving with ECMI at 31st December 2018 were:

All ECMI members according to membership category	Number	Total
Associate	60	
Bi-vocational International	10	
Bi-vocational National	6	
Full International	121	
Full National	24	
Seconded	2	
<b>Total field members</b>		<b>223</b>
Full Member Staff/Volunteer	40	
Full Member Trustee/Board	58	
<b>Total home/international members</b>		<b>98</b>
<b>Total all members</b>		<b>321</b>

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Total voting members	269
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All ECMI members according to Mobilisation Team	Number	Total
Australia and New Zealand	38	
Brazil	15	
Britain	58	
Britain Cross Links	2	
France	7	
Iberoamérica	16	
Ireland	40	
NL	47	
USA	65	
International	17	
DMG	16	
Total all members		321

In previous reports, the figures presented have been shown as a comparative exercise with the corresponding figures from the year before. However, due to the introduction of new membership categories during 2018, it is not possible to make a meaningful comparison with previous years. Therefore, the figures stand alone for 2018 but going forward it will be possible to make comparisons on the new basis in future years.

#### **4. Financial situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2018 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 2018. During 2018 unrestricted Income was £268,802 while Expenditure totalled £267,239. This year's surplus on unrestricted funds was therefore £1,563 and unrestricted funds increased by that amount to £137,148. Unrestricted funds included bank balances of £123,534, which the trustees have defined to be the charity's free reserves.

##### **a. Reserves policy**

The Trustees' Finance and Audit Committee has determined that the charity should hold free reserves equal to no less than 13 weeks of projected recurring expenditure, which equates to about £45,000 so as to allow time to respond should income and / or expenditure vary unexpectedly.

#### **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).



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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...10th April 2019.....

**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 2018 on pages 10 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

**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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants In England & Wales, which is one of the listed bodies.

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

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  
Member of the Institute of Chartered Accountants In England & Wales

26th April 2019

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

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	130,188	43,461	173,649	198,557
Charitable activities	4	138,372	-	138,372	9,600
Investments		242	-	242	213
<b>Total income and endowments</b>		<b>268,802</b>	<b>43,461</b>	<b>312,263</b>	<b>208,370</b>
<b>EXPENDITURE ON</b>					
Charitable activities	5	267,239	43,461	310,700	198,194
<b>Total expenditure</b>		<b>267,239</b>	<b>43,461</b>	<b>310,700</b>	<b>198,194</b>
<b>Net income</b>		<b>1,563</b>	<b>-</b>	<b>1,563</b>	<b>10,176</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,563</b>	<b>-</b>	<b>1,563</b>	<b>10,176</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		135,585	-	135,585	125,410
<b>Total funds carried forward</b>	12	<b>137,148</b>	<b>-</b>	<b>137,148</b>	<b>135,585</b>

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

All income and expenditure derive from continuing operations.

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

The notes on page 12 - 18 form part of these accounts.

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**BALANCE SHEET**

**AS AT 31 DECEMBER 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2018 £	Total funds 2017 £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,116	-	1,116	1,359
		<u>1,116</u>	<u>-</u>	<u>1,116</u>	<u>1,359</u>
<b>CURRENT ASSETS</b>					
Debtors	8	19,998	-	19,998	50,202
Cash at bank	9	123,534	-	123,534	104,574
		<u>143,533</u>	<u>-</u>	<u>143,533</u>	<u>154,775</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	7,500	-	7,500	20,549
		<u>136,032</u>	<u>-</u>	<u>136,032</u>	<u>134,226</u>
<b>Net current assets</b>					
		<u>137,148</u>	<u>-</u>	<u>137,148</u>	<u>135,585</u>
<b>NET ASSETS</b>					
		<u>137,148</u>	<u>-</u>	<u>137,148</u>	<u>135,585</u>
<b>FUND BALANCES</b>					
Unrestricted funds	12	137,148	-	137,148	135,585
Restricted Funds	12	-	-	-	-
		<u>137,148</u>	<u>-</u>	<u>137,148</u>	<u>135,585</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on  
on its behalf by:

10th April 2019 and were signed

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David Allen, President of the Board

-----  
Gary Hargreaves, Treasurer

Company number: 3341959

Charity number: 1064037

The notes on page 12 - 18 form part of these accounts.

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### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2018

#### 1 Statutory Information

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

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Recoverable gift aid is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from conferences and events organised to further the charity's charitable objects.

##### b) Expenditure

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

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

##### c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

##### d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £300 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective depreciation is charged at 33% per annum on cost.

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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

h) Foreign Currency Translation

These financial statements are presented in sterling, which is the charity's functional currency.

(i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

(ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.

(iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Voluntary income**

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Donations				
For staff support	-	38,437	38,437	40,675
For other purposes	3,270	5,024	8,295	21,320
Grants from partner organisations	125,918	-	125,918	134,962
Legacies	1,000	-	1,000	1,600
	130,188	43,461	173,649	198,557

**4 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Biennial conference	134,388	-	134,388	-
Other charitable activities	3,984	-	3,984	9,600
	138,372	-	138,372	9,600

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**5 Charitable activity**

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>a Direct charitable costs</b>				
Salaries	57,134	38,437	95,571	92,254
Ministry expenses	68,745	-	68,745	66,437
Biennial conference costs	126,965	-	126,965	-
Grants payable	4,110	5,024	9,135	28,230
	<u>256,955</u>	<u>43,461</u>	<u>300,416</u>	<u>186,921</u>
<b>b Support and administration</b>				
Governance costs				
Independent examiner's fee	1,320	-	1,320	2,520
Rent and rates	3,595	-	3,595	4,239
Telephone and utilities	1,086	-	1,086	970
Postage and stationery	565	-	565	977
Subscriptions and professional fees	2,147	-	2,147	1,037
Insurance	837	-	837	926
Depreciation	734	-	734	604
	<u>10,285</u>	<u>-</u>	<u>10,285</u>	<u>11,273</u>
<b>Total expenditure</b>	<u>267,239</u>	<u>43,461</u>	<u>310,700</u>	<u>198,194</u>

In addition to the fees payable for the examination of the accounts, the charity paid £90 (2017: £90) to Stewardship for consultancy services.

**c Grants payable**

	Institutions £	Individuals £	2018 £
Grants to support overseas mission			
Mission Support - EM Bell Trust	-	1,080	1,080
Austria - IT Assistant	-	8,021	8,021
Literature	-	34	34
	<u>-</u>	<u>9,135</u>	<u>9,135</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2017 £
Grants to support overseas mission			
Mission Support - EM Bell Trust	-	1,080	1,080
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>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**6 Analysis of staff costs**

	2018	2017
	£	£
Gross wages & salaries	81,994	79,617
Employer's National Insurance costs	5,144	4,332
Pension costs	8,038	7,910
Other employment benefits	395	395
<b>Total staff costs</b>	<u>95,571</u>	<u>92,254</u>

The average monthly number of employees during the year was 3 (2017: 3).

No staff received salaries at a rate of more than £60,000 per annum in either the current or preceding year.

During the year key management (who are the trustees, the International Director and the Director of Finance & Administration) received employment benefits totalling £83,614 (2017: £82,133).

No trustees received employment benefits in either the current or preceding year.

**7 Tangible Fixed Assets**

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2018	15,868	15,868
Additions	491	491
At 31 December 2018	<u>16,359</u>	<u>16,359</u>
<b>Accumulated Depreciation</b>		
At 1 January 2018	14,509	14,509
Charge for the year	734	734
At 31 December 2018	<u>15,243</u>	<u>15,243</u>
<b>Net book value</b>		
At 31 December 2018	<u>1,116</u>	<u>1,116</u>
At 1 January 2018	<u>1,359</u>	<u>1,359</u>

**8 Debtors**

	2018	2017
	£	£
Grants receivable	13,644	21,893
Prepayments	6,354	28,309
	<u>19,998</u>	<u>50,202</u>

**9 Cash at Bank and in Hand**

	2018	2017
	£	£
Bank operating accounts	16,201	17,385
Bank deposits	107,333	87,189
	<u>123,534</u>	<u>104,574</u>



**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**10 Creditors: liabilities falling due within one year**

	2018	2017
	£	£
Trade Creditors	5,944	3,074
Accruals	1,557	2,557
Deferred Income	-	14,918
	<u>7,500</u>	<u>20,549</u>

Deferred income comprises the following:

	2018	2017
	£	£
Deferred conference income at the beginning of the year	14,918	-
Amount released to income	(14,918)	-
Amount deferred in year	-	14,918
Balance at the end of the reporting period	<u>-</u>	<u>14,918</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £8,038 (2017: £7,910) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2017: £nil).

**12 Funds**

	Opening balance 2018 £	Incoming resources 2018 £	Outgoing resources 2018 £	Transfers in the year 2018 £	Closing balance 2018 £
<u>Restricted Funds</u>					
Funds for grant making to missions:					
EM Bell Trust	-	1,080	(1,080)	-	-
IT Assistant (Austria)	-	3,910	(3,910)	-	-
Literature	-	34	(34)	-	-
Staff Support Fund (to help fund the employment of the charity's staff)	-	38,437	(38,437)	-	-
	<u>-</u>	<u>43,461</u>	<u>(43,461)</u>	<u>-</u>	<u>-</u>
<u>Unrestricted Funds</u>	135,585	268,802	(267,239)	-	137,148
<b>Total</b>	<u>135,585</u>	<u>312,263</u>	<u>(310,700)</u>	<u>-</u>	<u>137,148</u>

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

	Unrestricted funds £	Restricted funds £	2018 £
Fixed assets	1,116	-	1,116
Debtors	19,998	-	19,998
Cash at bank and in hand	123,534	-	123,534
Creditors	(7,500)	-	(7,500)
	<u>137,148</u>	<u>-</u>	<u>137,148</u>

**EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**12 Funds continued**

The comparatives for the previous year are as follows:

	Opening balance 2017 £	Incoming resources 2017 £	Outgoing resources 2017 £	Transfers in the year 2017 £	Closing balance 2017 £
<b>Restricted Funds</b>					
Funds for grant making to missions:					
EM Bell Trust	-	1,080	(1,080)	-	-
Romania - Mitspa House Project	14,173	11,105	(25,278)	-	-
Brazil Mobilisation Team	-	1,872	(1,872)	-	-
Staff Support Fund (to help fund the employment of the charity's staff)	-	40,675	(40,675)	-	-
	<b>14,173</b>	<b>54,733</b>	<b>(68,905)</b>	<b>-</b>	<b>-</b>
<b>Unrestricted Funds</b>	<b>111,237</b>	<b>153,637</b>	<b>(129,289)</b>	<b>-</b>	<b>135,585</b>
<b>Total</b>	<b>125,410</b>	<b>208,370</b>	<b>(198,194)</b>	<b>-</b>	<b>135,585</b>

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

	Unrestricted funds £	Restricted funds £	2017 £
Fixed assets	1,359	-	1,359
Debtors	50,202	-	50,202
Cash at bank and in hand	104,574	-	104,574
Creditors	(20,549)	-	(20,549)
	<b>135,585</b>	<b>-</b>	<b>135,585</b>

**13 Transactions with related parties**

During the year the charity:

- received donations totalling £490 (2017: £nil) from related parties (which includes trustees, anyone closely connected to them and key management).
- paid travel expenses totalling £5,850 (2017: £4,049) to 7 (2017: 5) trustees so that they could attend face to face meetings associated with their responsibilities as trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**14 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 2018**

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2018	2017	2018	2017	2018	2017
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	3	130,188	143,824	43,461	54,733	173,649	198,557
Charitable activities	4	138,372	9,600			138,372	9,600
Investments		242	213	-		242	213
<b>Total income and endowments</b>		<b>268,802</b>	<b>153,637</b>	<b>43,461</b>	<b>54,733</b>	<b>312,263</b>	<b>208,370</b>
<b>EXPENDITURE ON</b>							
Charitable activities	5	267,239	129,289	43,461	68,905	310,700	198,194
<b>Total expenditure</b>		<b>267,239</b>	<b>129,289</b>	<b>43,461</b>	<b>68,905</b>	<b>310,700</b>	<b>198,194</b>
<b>Net income/(expenditure)</b>		<b>1,563</b>	<b>24,348</b>	<b>-</b>	<b>(14,173)</b>	<b>1,563</b>	<b>10,176</b>
Transfers between funds			-		-	-	-
<b>Net movement in funds</b>		<b>1,563</b>	<b>24,348</b>	<b>-</b>	<b>(14,173)</b>	<b>1,563</b>	<b>10,176</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		135,585	111,237	-	14,173	135,585	125,410
<b>Total funds carried forward</b>	12	<b>137,148</b>	<b>135,585</b>	<b>-</b>	<b>-</b>	<b>137,148</b>	<b>135,585</b>