

European Christian Mission (International)

Unaudited Financial Statements

Year ended 31 December 2016

Charity Number 1064037

Company Number 3341959

European Christian Mission (International)

Year ended 31 December 2016

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European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

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 Akos Bukovszky Stephen Hingston Treasurer Darrell Jackson Claudia Nijhof Alan Taylor
Registered office:	City Works Alfred Street Gloucester GL1 4DF
Independent Examiner:	Neil Kingston FCA Burton Sweet Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
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

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

1. Introduction

The Trustees (directors) have pleasure in presenting their report, together with the financial statements for the year ended 31 December 2016.

The Independent Examiner's report is shown immediately after this report. The reference and administrative details set out on page 2 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 (ECMI), also known as ECM, 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, 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 of ECM are required to sign a Covenant agreeing with the Principles and Practices and Purpose and Strategy of ECM International in order to use the name and logo of the Mission. The following National representations of ECM International have signed such a Covenant: MCE Iberoamérica (formerly MCE Agencia Misionera), ECM Albania, ECM Australia, ECM Austria, ECM Bosnia, ECM Britain, ECM Croatia, ECM France, MCE France, ECM Ireland, ECM Italy, ECM Netherlands, ECM Poland, ECM Republic of Ireland, ECM Serbia, MCE Spain, ECM Sweden, ECMI-USA, ECM Kosova, ECM Romania, MCE Portugal.

MCE Brazil continues to be supported through visits from time to time by ECM personnel from Europe.

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

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 and the Baptist Union of Hungary.

d. Trustees' meetings

The trustees normally meet quarterly, six monthly face to face in London, 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 has also been set up to formally review the pay and salary structure of employees and this will now meet annually in time to make a recommendation to the Trustees at their November face to face meeting for the following year.

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.

During 2016, significant work has been done to update the strategic priorities of ECM for the next period in the life of the mission. At Leadership meetings in November 2016, new Strategic Priorities were agreed and a document will follow setting these out during 2017.

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,

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

assistance, and comfort to all people irrespective of their social, economic, ethnic, or religious background.

b. Strategic Priorities

The various ministries of ECM have progressed in the last year with many opportunities to work towards our stated objectives. The highlight of the year was the Biennial conference held in Umag, Croatia where the strategic plan for the years until 2020 was unveiled after input from everyone in the agency over the last two years. This plan is made up of four elements. The first is the continuing ministry to the European nations but recognising that in many of them there are now 'new Europeans' who also need consideration. Secondly, we are to continue to develop the variety and widespread partnerships that we have for achieving our objectives. Thirdly, we need to give attention to the training and development of younger leaders. Fourthly, we will develop a prophetic voice in our local, national and continental communities. All this is supported by the ongoing work of ECMI which includes finance, administration, training and provision of member care.

c. Personnel

The numbers of members serving with ECMI in Europe at 31st December 2016 were:

Mobilisation Teams/ Partners	ECMI Workers		Home members/ Workers		Associate Members		Accepted Candidates		Total	
	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016
ECM										
Australia/ New Zealand	22	17	5	7	6	4	2	2	35	30
ECM Brazil	3	3	4	4	2	2	0	0	9	9
ECM Britain	30	31	10	10	14	17	6	4	60	62
MCE France	3	1	0	0	0	0	1	3	4	4
ECM Ireland	13	15	7	6	9	9	1	1	30	31
ECM Netherlands	23	25	13	13	19	21	2	2	57	61
ECM USA	18	32	12	10	1	19	4	9	35	70
MCE Spain	15	13	1	1	0	0	0	0	16	14
DMG	15	15	0	0	0	0	0	2	15	17
East Europe	0	0	0	0	3	3	0	0	3	3
ECM International	5	4	0	0	0	0	0	0	5	4
TOTAL	147	156	52	51	54	75	16	23	269	305

Home members/workers include all those involved in a home ministry or office role within a national section (now known as Mobilisation Teams) of ECMI. The significantly increased figures for the US Mobilisation Team reflects the full incorporation during 2016 of the members who have joined from the various ministries of New Hope. It has also been encouraging to see candidates move to take up their place of ministry in Europe during 2016 as well as new candidates approach the mission for service.

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

ECMI provides opportunities for people from all generations (young and young-at-heart) to gain experience through participating in Short Term opportunities. This continued during 2016 with 96 individuals from various parts of Europe taking part in outreaches, social projects, building activities, English camps and conversation, and strengthening existing church plants in Holland, Romania, Austria, Croatia, Spain, Sweden, Ireland, Slovenia, Germany, Hungary, Poland, Belgium and Portugal. The Short Term Coordinators team has begun visiting the fields where ECMI works, during times when workers are gathered together for their field's Prayer Days meetings, to gain a better understanding of how short-term volunteers have been used successfully across Europe, and also to take this opportunity to motivate and help prepare more of our personnel in using these eager volunteers.

d. Field Ministries

During 2016, the whole membership of ECMI participated in a consultative process of reassessing our vision and values. Through this we were able to identify a number of key strategic priorities, as identified above, through which we aim to continue to fulfil our purposes as an organization.

These include a recognition of the massive demographic changes happening across the European continent and the impact these are having on local communities. Amongst the many examples that could be used, we highlight here just three of a number of ECM-related initiatives that in 2016 specifically reflected the responses we have been able to make in the light of these demographic changes:

- In October 2016, ECM helped to establish the Evangelische Migrations Centrum in Karlsruhe, Germany, a collaborative initiative involving a number of Protestant church groups and enjoying support from city authorities working with refugees and asylum seekers.
- In June 2016, ECM was also involved in the opening of the Patchwork Centre, in a Plattenbau district of Schwerin, Germany, known to be economically depressed with many social problems. Among other aims, this centre is developing a community understanding between residents and newly arrived migrants.
- Similarly, in Gloucester, an initiative to provide advocacy, help with official documentation and paperwork, English classes, practical help with food and clothing, as well as friendship and in some cases fostering, to refugees and asylum seekers has continued to grow, with an average of around 80 regularly attending a twice monthly World Café in a local church.

These and other examples provide snapshots of the impact ECM continues to make through its more than 300 members working alongside local evangelical churches in some 22 countries of Europe.

At the same time, with the spiritual, emotional and developmental well-being of its own workers in mind, the network of Member Care Facilitators and the Training Coordination team continue to support ECM's workers. Some serious issues were identified in 2016 (including marriage and mental health issues). These were highlighted to the Member Care Coordinator and appropriate support was and continues to be given. With regard to the ongoing personal development of its workers, significant numbers have attended Training courses run by ECM during 2016, as follows:

Foundations (2 courses)	35 attendees
Equip 2 (Leadership Training)	16
Equip 3 (Project Management)	8
Cognitive Coaching	21

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

A major review of the membership category structure for ECM entered the implementation stage late in 2016 with completion due in early 2017. Linked with this, development continued on the Human Resources database in 2016. As well as storing staff personal information, in conformity with Data Protection legislation, this will provide added useful information such as a record of individuals' skills and details of training undertaken, with the aim of ensuring that people's roles are in line with their gifting and that they are encouraged to develop their skills appropriately.

e. Church Planting Consultancy

The 2016 Biennial Conference gave a face to face opportunity to connect with many ECM church planters and lead a seminar on church planting. Building on this, assistance was given in establishing National Church Planting Platforms in Croatia and Spain, alongside participation in the Europe-wide consultation of leaders connected to the Lausanne Movement. Further afield, two seminars on Church Planting were contributed at the WEA Young Leaders Gathering in Jakarta, Indonesia.

4. Financial situation

The financial results of the charitable company for the year ended 31st December 2016 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 2016.

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. Similarly, in the light of the substantial fall in the value of Sterling against the Euro following the Brexit referendum in June 2016, the decision was taken to open a Euro account with the charity's bankers to help mitigate any further exchange rate fluctuations. The full effect of this decision will not be seen until 2017.

At the 2016 year-end, £110,451 was held in free reserves. This significant increase over 2015 was partly the result of a legacy received of £23,000, and better than expected income from all Mobilisation Teams, especially the US, arising in their case from significant fundraising efforts following the integration of the New Hope ministries as well as the help given by the fall of Sterling against the US\$. A prudent allocation of future funding over a number of years is planned towards the Strategic Priorities identified earlier in this report as a result of this unusual situation. An initial tranche of £8,000 has been committed for the 2017 financial year.

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).

European Christian Mission International Trustees' Annual Report For the year ended 31st December 2016

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.....

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2016

I report on the accounts of the company for the year ended 31 December 2016, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower, 5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Notes	£	£	£	£
Income					
Donations and gifts	2	199,450	44,805	244,255	181,855
Investment income		577	-	577	384
Total Income		200,027	44,805	244,832	182,239
Expenditure					
<i>Charitable activities</i>					
Mission support	3	-	900	900	1,117
Ministry expenses	3	139,644	40,554	180,198	172,172
Total expenditure		139,644	41,454	181,098	173,289
Net income/(expenditure)	5	60,383	3,351	63,734	8,950
Net Movement in funds		60,383	3,351	63,734	8,950
Reconciliation of funds					
Total funds at 1 January 2016		50,854	10,822	61,676	52,726
Total funds at 31 December 2016	11,12	111,237	14,173	125,410	61,676

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 12 to 18 form part of these financial statements

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

BALANCE SHEET

AT 31 DECEMBER 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible fixed assets	8	786	904
Current assets			
Debtors	9	23,330	14,124
Bank deposits and current account balances		<u>104,917</u>	<u>53,954</u>
		128,247	68,078
Liabilities			
Creditors falling due within one year	10	<u>(3,623)</u>	<u>(7,306)</u>
Net current assets		124,624	60,772
Net assets	11,12	<u><u>125,410</u></u>	<u><u>61,676</u></u>
The funds of the charity:			
Unrestricted income funds	11,12	111,237	50,854
Restricted income funds	11,12	14,173	10,822
		<u><u>125,410</u></u>	<u><u>61,676</u></u>

For the year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

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

The directors acknowledge their responsibilities for complying with the requirements of the 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.

These financial statements were approved by the trustees on their behalf by:

2017 and are signed on

.....
Stephen Hingston
Treasurer

.....
David Allen
President of the Board

The notes on pages 12 to 18 form part of these financial statements

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

a) Accounting convention

The accounts are prepared on the historic cost basis and in accordance with the Accounting Regulations set out under the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102 2015), and the Companies Act 2006.

The Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern, due to the liquid reserves held.

No restatement of the comparative figures was needed as a result of preparing the financial statements in accordance with the accounting policies required by FRS 102 and the Charities SORP FRS 102. The existing accounting policies have remained the same.

The charity is a public benefit entity.

b) 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.

c) Fund accounting

(i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

(ii) Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

(iii) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d) Donations

(i) Income from donations is included in incoming resources when these are receivable, once there is reasonable certainty of economic benefit and the amount can be reliably measured. except as follows:
I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

1 Accounting policies (continued)

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

(ii) Gift aid tax is recognised as income at the point the donation is received.

e) Investment income

Interest is accrued on a daily basis and is credited on this basis in the Statement of Financial Activities.

f) Fixed assets and depreciation

(i) Fixed assets are included in the financial statements at their historical cost. Depreciation is provided on all fixed assets at rates calculated to write off their cost less estimated ultimate residual value (by reference to current market prices) on a straight line basis over their currently anticipated useful economic lives, currently 3 years.

(ii) All assets costing more than £300 are capitalised at cost.

(iii) Equipment purchased for direct charitable purposes, such as radio equipment, is not capitalised but written off on acquisition in the Statement of Financial Activities.

g) Charitable activities

This includes all expenditure directly related to the objects of the charitable company, that of the advancement of the Christian Faith in Europe and elsewhere. Also included are support costs which represent the staffing and associated cost of finance, personal and general administration in supporting the operations for which the charitable company is responsible. These have been allocated in full to ministry expenses, and are explained in more detail in the notes to the financial statements.

h) Support costs

These costs include the costs of governance arrangements which relate to the general running of the charitable company as opposed to the direct management functions inherent in raising funds. This includes such items as external audit, legal advice for trustees and costs associated with constitutional and statutory matters.

i) Pension costs

Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the year to which they relate.

j) Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources, and are valued at the amount needed to settle.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

2 Donations and Gifts

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Donations and gifts received from ECM sending sections	176,395	-	176,395	125,602
Donations and gifts received for staff support	-	44,805	44,805	56,253
Legacies	23,055	-	23,055	-
	<u>199,450</u>	<u>44,805</u>	<u>244,255</u>	<u>181,855</u>

3 Charitable activities

	Activities Undertaken Directly	Support Costs	Total 2016	Total 2015
	£	£	£	£
Mission support	900	-	900	1,117
Ministry expenses	77,361	102,837	180,198	172,172
	<u>78,261</u>	<u>102,837</u>	<u>181,098</u>	<u>173,289</u>

Support costs comprise the following:

	2016	2015
	£	£
Salaries	91,872	101,177
Office costs	7,388	5,728
Depreciation	646	922
Governance - see note 4	2,931	3,594
	<u>102,837</u>	<u>111,421</u>

4 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Independent examiner's fees:	2,460	-	2,460	2,400
Legal and professional fees	471	-	471	1,194
	<u>2,931</u>	<u>-</u>	<u>2,931</u>	<u>3,594</u>

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

5 Net incoming resources for the year

This is stated after charging:	2016	2015
	£	£
Depreciation	646	922
Independent examiner's fees	2,460	2,400
Trustees' expenses	<u>3,905</u>	<u>4,760</u>

No remuneration directly or indirectly out of the funds of the charitable company was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

A total of £3,905 (2015 - £4,760) was reimbursed to 6 (2015 - 7) trustees in the year, relating to travel costs incurred.

4 Trustees waived expenses during the year for flights and travel to Trustee meetings. The aggregate of the waived expenses not quantifiable.

6 Staff costs and numbers

The aggregate payroll costs were:	2016	2015
	£	£
Wages and salaries	76,915	84,750
Social security costs	5,009	6,092
Pension costs	9,948	10,335
	<u>91,872</u>	<u>101,177</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of head count, was as follows:

	2016	2015
	Number	Number
Administration	<u>3</u>	<u>3</u>

The staff costs and numbers do not include the missionaries working abroad, who are not employees of the charity.

7 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

8 Tangible fixed assets

	Furniture and Equipment £
Cost	
At 1 January 2016	14,948
Additions	529
At 31 December 2016	<u>15,477</u>
Depreciation	
At 1 January 2016	14,044
Charge for the year	647
At 31 December 2016	<u>14,691</u>
Net Book Value	
At 31 December 2016	<u>786</u>
At 31 December 2015	<u>904</u>

9 Debtors

	2016 £	2015 £
Trade debtors	22,352	12,686
Prepayments and accrued income	978	1,438
	<u>23,330</u>	<u>14,124</u>

10 Creditors

	2016 £	2015 £
Trade creditors	1,066	3,918
Accruals and deferred income	2,557	3,388
	<u>3,623</u>	<u>7,306</u>

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

11 Movement in funds

	At 01-Jan 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31-Dec 2016 £
Restricted funds					
Mission support	-	900	(900)	-	-
Staff support	-	40,554	(40,554)	-	-
Romania	10,822	3,351	-	-	14,173
	<u>10,822</u>	<u>44,805</u>	<u>(41,454)</u>	<u>-</u>	<u>14,173</u>
Unrestricted funds					
General funds	50,854	200,027	(139,644)	-	111,237
	<u>50,854</u>	<u>200,027</u>	<u>(139,644)</u>	<u>-</u>	<u>111,237</u>
	<u>61,676</u>	<u>244,832</u>	<u>(181,098)</u>	<u>-</u>	<u>125,410</u>

Fund balances relate to funds received in respect of projects in the countries identified.

Mission support funds are received in relation to specific projects to cover specific expenditure.

Staff support funds represent donations given for the ongoing support for missionary staff.

EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

12 Analysis of net assets between funds

	Tangible Fixed assets	Other Net assets	Total
	£	£	£
Restricted funds			
Mission support	-	-	-
Staff support	-	-	-
Romania	-	14,173	14,173
	<hr/>	<hr/>	<hr/>
	-	14,173	14,173
Unrestricted funds			
General funds	786	110,451	111,237
	<hr/>	<hr/>	<hr/>
	786	110,451	111,237
	<hr/>	<hr/>	<hr/>
	786	124,624	125,410

General funds of £786 are represented by fixed assets, therefore £110,451 is available as free reserves.

13 Pension Contributions

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £9,948 (2015 - £10,335). No contributions were outstanding at the year end (2015 - £nil)

14 Company Limited by Guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.