

**European Christian Mission (International)**

**Financial Statements**

**Year ended 31 December 2013**

**Charity Number 1064037**

**Company Number 3341959**

# European Christian Mission (International)

## For the year ended 31 December 2013

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# European Christian Mission (International)

## Report of the Trustees For the year ended 31 December 2013

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The Trustees (directors) have pleasure in presenting their report, together with the financial statements for the year ended 31 December 2013.

### Legal and administrative matters

European Christian Mission International is a "Company Limited by Guarantee having no Share Capital", company no: 3341959, registered with the Charity Commission, charity no: 1064037, and is governed by the provisions contained within the Memorandum and Articles of Association.

### Trustees and Directors

Christopher Jack	President and Chairman of the Board. Elected 16 <sup>th</sup> April 2012, Resigned as Trustee with effect from 2 <sup>nd</sup> October 2013
Johan Lukasse	Acting President with effect from 2 <sup>nd</sup> October 2013, formerly Vice-President, elected as such 16 <sup>th</sup> April 2012
Samuel Van Der Maas	Acting Vice-President with effect from 2 <sup>nd</sup> October 2013 by unanimous decision of the Board of Trustees
Timothy Lewis	Treasurer
Dennis Burkholder	
Anne Hudson	
Guido Braschi	
Alan Taylor	
Akos Bukovszky	
David Allen	Co-opted by Trustees 15 <sup>th</sup> April 2012, to be ratified at General Assembly, 6 <sup>th</sup> April 2014

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. Details of the qualifications for nomination as a Trustee are circulated to the members of the Mission and nominations requested 6 months before the date of the next General Assembly. After election, new Trustees are introduced to "The Good Trustee Guide" and briefed on the operations of the Mission by the International Director.

### The registered office is:

European Christian Mission (International)  
The Cottage  
Redcliffe College  
Horton Road  
Gloucester  
GL1 3PT

### The principal bankers are:

Barclays Bank plc  
PO Box 42  
Spring Villas  
Cliftonville  
Northampton

### The solicitors are:

Anthony Collins  
Solicitors  
Chartered Accountants  
134 Edmund Street  
Birmingham  
B3 2ES

### The independent examiner is:

Jayne Tucker FCCA  
Burton Sweet Chartered Accountants  
Pembroke House  
15 Pembroke Road  
Clifton  
Bristol BS8 3BA

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# European Christian Mission (International)

## Report of the Trustees For the year ended 31 December 2013

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### Objects

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.

### Purpose and vision

#### *Purpose Statement*

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

#### *Vision Statement*

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

These statements are set out in the document 'The Way Ahead – 2010 to 2015' which was issued to every member of the mission during 2011.

### Organisation

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

### Membership

Under this Constitution, membership of the Company was defined on an individual basis as follows:

- Every Field Missionary (including both husband & wife for couples)
- Every Member of Sending Section Staff so designated by their Director
- Every Member of International Staff
- Every Trustee and every nominee for the role of Trustee of ECM International
- Every Sending Section Council Member
- One Representative of each Partner Agency with whom we have a signed agreement
- Representatives of sending Churches selected by each Sending Section
- Representatives of selected Churches planted by ECM
- Members who do not fall into the above categories but who have exceptionally been appointed by the Trustees in accordance with Article 3 of the Memorandum and Articles of the Mission

In all of these categories, individuals must complete an application in a form approved by the Trustees and have signed the ECM International Statement of Faith in order to qualify for membership.

# European Christian Mission (International)

## Report of the Trustees

For the year ended 31 December 2013

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### National ECM Bodies

Under the Constitution, national representations of ECM are required to sign a Covenant agreeing with the Principles and Practices, 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. ECM also has representatives in Guatemala who have sent and support missionaries in Spain.

MCE Brazil Sending Section is registered in the name of ECM but has not yet signed the Covenant. ECM Brazil continues to be supported through visits by ECM personnel from Europe and has recently appointed a new Director, Pastor Elecir Brito with the aim of strengthening the infrastructure and widening the geographic and denominational coverage of the section to churches in Sao Paulo and other parts of Brazil, as well as Rio de Janeiro. Pastor Brito visited workers sent out from Brazil and working in Croatia and Portugal in October 2013 and met with Portuguese-speaking members of ECM's Field Ministries Team in Lisbon.

### Partnerships

ECM International works in partnership with other missions and agencies for the provision of resources, personnel and finance. Our major partners in the provision of personnel continue 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 Swedish Covenant Church and the Baptist Union of Hungary.

### Governing Body

The governing body of ECM International is the Board of Trustees which is elected by the members of the charitable company meeting in General Assembly.

### Trustees' meetings

The trustees met on 31<sup>st</sup> January 2013, 21<sup>st</sup> March 2013 and again on 6<sup>th</sup> November 2013.

The responsibilities of the Trustees are set out in the Governance Manual of ECM International and "**The Way Ahead**". The trustees dealt with all the required business of ECM International, recording minutes of their meetings.

### Resignation of President

On 2<sup>nd</sup> October 2013 Chris Jack resigned as President and Chairman of the Board with immediate effect due to pressure of work commitments and personal circumstances, and Johan Lukasse, the Vice-President, took his place as Acting President. At the same time and by unanimous decision of the Board of Trustees and with his agreement, Samuel van der Maas was appointed Acting Vice-President. The Board has recommended to the General Assembly that will be meeting in April 2014 that Tim Lewis should become the President (and Chairman of the Board) until April 2016. This is due to be voted upon at the General Assembly.

# European Christian Mission (International)

## Report of the Trustees

For the year ended 31 December 2013

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### Appointment of new trustees

The Trustees endorsed the nominations by members of the General Assembly for the appointment of new Trustees Claudia Nijhof, Stephen Hingston and Darrell Jackson. If approved, they will replace Johan Lukasse and Samuel van der Maas who will formally retire at the General Assembly in April 2014 and bring the number of Trustees up to twelve, the maximum permitted.

### Public benefit

The board is aware of the provisions of the Charities Act 2006 concerning public benefit, the guidance published by the Charity Commission on this subject and the obligation to report on ways in which they believe ECM International meets the public benefit requirement established by the Act. Fuller details of ECM International's objectives and the activities undertaken in support of those objectives will be found in other sections of this report. The board believe that the charity's church planting and associated activities benefit society by expressing God's concern for the spiritual and physical needs of all people. Our activities provide a means by which people of any faith, or none, can gain an awareness of Christian belief and lifestyle and can gain support and assistance with difficulties or pressures they may be facing in everyday life whether that be spiritual needs, health issues, educational requirements, family issues or personal problems. Our church related activities bring us into contact with the people in and around the communities where we are located and we provide guidance, assistance and comfort to all people irrespective of their social, economic, ethnic or religious background.

### Corporate policy

Church-planting remained the principal activity of the Mission in 2013. Resourcing remains a major priority and initiatives continue to be pursued by the Resource Development Team and the Field Ministries team in accordance with the Way Ahead document, published in 2011 and setting out plans for the development of the mission's ministries up to 2015.

### Personnel

The numbers of members serving with ECM International in Europe at 31 December 2013 were:-

National Sections/Partners	ECMI Missionaries		Home members/ Missionaries		Partners in Ministry		Accepted Candidates		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
ECM Australia/New Zealand	16	14	3	6	4	0	0	0	23	20
ECM Brazil	3	3	3	3	2	2	6	6	14	14
ECM Britain	27	29	7	7	14	14	6	5	54	55
MCE France	3	3	0	0	0	0	0	0	3	3
ECM Ireland	15	15	5	5	7	7	1	1	28	28
ECM Netherlands	17	17	5	5	28	28	10	11	60	61
ECM USA	12	14	10	10	0	0	14	15	36	39
MCE Spain & Portugal	14	14	0	0	0	0	0	0	14	14
DMG	17	15	0	0	0	0	0	0	17	15
East Europe	0	0	0	0	3	3	0	0	3	3
ECM International	8	7	0	0	0	0	0	0	8	7
<b>TOTAL</b>	<b>132</b>	<b>131</b>	<b>33</b>	<b>36</b>	<b>58</b>	<b>54</b>	<b>37</b>	<b>38</b>	<b>260</b>	<b>259</b>

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# **European Christian Mission (International)**

## **Report of the Trustees For the year ended 31 December 2013**

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Home members/missionaries include all those involved in a home ministry or office role within a national section of ECM.

ECM provides opportunities every year for young and old people to have experience of taking part in short term teams in many of the countries where ECM has workers and this continued during 2013 with teams taking part in English Language camps, sports camps, work teams and other outreach activities in Croatia, Kosova, Spain, the Netherlands and Germany amongst others. Thirteen other volunteers have also been helping out in National Offices.

The number of candidates applying to join the mission has remained fairly static this year and, whilst some have taken up their roles in their country of calling, others are finding that it is taking longer to raise the support they need from churches and individuals and this may be an indication of the seemingly unfavourable economic climate that continues to prevail.

### **Field Ministries**

During 2013 the Balkan Project "50 years in 5" continued to advance with another couple arriving from Brazil to add support to the three workers already serving there. In Portugal, there is a new church planting project for the Bairro Alto, Lisbon's downtown nightlife area. Portuguese Bible Institute saw a good group of students graduating, who are now involved in church planting in the city and elsewhere.

The new work in County Mayo in Ireland is in its infancy with the transition there of the team leader and his family from Tramore. Urban mission continues to develop in Rostock, Germany and Fuenlabrada and Vitoria, Spain. Similarly, outreach to students continues in the Iberian peninsula through GBE and in Coimbra, Portugal.

It is noted that significant social needs enable ECM's workers to give tangible expression to the good news of the Gospel in many locations where the economic crisis in Europe has had a negative impact on people's circumstances. In Timisoara, Romania, a pregnancy counselling service called Mizpa seeks to alleviate the difficulties encountered by many unmarried mothers, and they are looking for new premises because of increasing demand. In Schwerin, Germany, the team has an opportunity to participate in a project to turn an empty building into a community centre, trying to address a situation where children they are in contact with end up in special homes having been given up by their parents. The needs in Spain continue to increase where, due to high unemployment levels, teams in Córdoba, Madrid and Castellón are working with Social Services to meet basic needs for food and clothes. Drug Rehabilitation work continues in Maastricht, in the Good Samaritan Centre in Spain and in Northern Serbia. Similarly, outreach to refugees, asylum seekers and migrant workers has continued to grow in the Karlsruhe and Black Forest areas of Germany, and now in Trento in Italy.

### **Strengthening Leadership Structures**

As well as the developing role of the International Leadership Team, the appointment of a Director of Vision and Strategy and a Church Planting Consultant demonstrate the recognition of the need for ECM to take account of immense changes taking place in Europe as it plans for the future. The fact that the Church Planting Consultant has also been appointed Senior Associate for Church Planting with the Lausanne Movement means that ECM is well-placed to partner with the wider church in reaching out to Europe.

# European Christian Mission (International)

## Report of the Trustees For the year ended 31 December 2013

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### Training and Member Care

With the appointment of a Human Resources Director, the commitment to developing Training and Member Care continues to gather momentum. More members of the mission have attended the Equip Leadership Training as well as Fast Track and Foundation courses. A version of the Fast Track course to be held for Hungarian Pastors in 2014 is under development.

### Financial situation

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2013 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 2013.

### Reserves policy

The Reserves Policy requiring the Mission to maintain a financial reserve of £50,000 was maintained in 2013. At the year end, £47,580 was held in free reserves, which is slightly below that level and is a decrease of £10,013 over the previous year.

### Technical aspects and web site

ECM International shares with ECM Netherlands the services of Dirk Bart Houweling who is the Facilitation Manager for ECMI. A new web site, called the iGuide, was being developed during 2013 to make it easier for members of the mission to access Guidance information for working practices, ECM Structure and the mission's legal documentation.

### Looking ahead

In anticipation of the completion of the time period established for the current Way Ahead (running to the end of 2015), work has begun on reviewing the vision, values and strategies for reaching Europe with the gospel in future years. Significant space will be devoted to this at the Mission's conference in April 2014.

### 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' 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.



# European Christian Mission (International)

## Report of the Trustees

For the year ended 31 December 2013

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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:

Signed by order of the Trustees

The Cottage  
Redcliffe College  
Horton Road  
Gloucester  
GL1 3PT

Timothy Lewis  
Treasurer

Approved by the Trustees on.....

# European Christian Mission (International)

## Report of the Independent Examiner For the year ended 31 December 2013

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I report on the accounts of the Trust for the year ended 31 December 2013, which are set out on pages 9 to 17.

### *Respective responsibilities of trustees and examiner*

The charity's trustees 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 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commission (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, I do not express an audit opinion on the view given by the accounts 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 s386 of the Companies Act 2006; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

Jayne Tucker FCCA  
Burton Sweet Chartered Accountants  
Pembroke House  
15 Pembroke Road  
Clifton  
BS8 3BA

Date.....

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2013

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Incoming Resources</b>					
Resources from generated funds					
Donations and gifts	2	105,642	76,704	182,346	271,228
Investment income		702	-	702	1,138
<b>Total Incoming resources</b>		<b>106,344</b>	<b>76,704</b>	<b>183,048</b>	<b>272,366</b>
<b>Resources expended</b>					
<i>Charitable activities</i>					
Mission support	3	-	25,380	25,380	19,055
Ministry expenses	3	113,572	57,455	171,027	242,371
		113,572	82,835	196,407	261,426
<b>Governance costs</b>	4	3,560	-	3,560	3,176
<b>Total resources expended</b>		<b>117,132</b>	<b>82,835</b>	<b>199,967</b>	<b>264,602</b>
<b>Net (outgoing)/incoming resources</b>					
<b>- net income/(expenditure) for the year</b>	5	(10,788)	(6,131)	(16,919)	7,764
Gross transfers between funds	11	-	-	-	-
<b>Net Movement in funds</b>		<b>(10,788)</b>	<b>(6,131)</b>	<b>(16,919)</b>	<b>7,764</b>
<b>Total funds at 1 January</b>		<b>60,685</b>	<b>13,342</b>	<b>74,027</b>	<b>66,263</b>
<b>Total funds at 31 December</b>	11,12	<b>49,897</b>	<b>7,211</b>	<b>57,108</b>	<b>74,027</b>

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 11 to 17 form part of these financial statements

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## BALANCE SHEET

AT 31 DECEMBER 2013

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible fixed assets	8	2,317	3,092
<b>Current assets</b>			
Debtors	9	11,949	12,149
Bank deposits and current account balances		48,235	69,773
		<u>60,184</u>	<u>81,922</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,393)</u>	<u>(10,987)</u>
Net current assets		54,791	70,935
<b>Net assets</b>	11,12	<u>57,108</u>	<u>74,027</u>
<b>Funds</b>			
Unrestricted	11,12	49,897	60,685
Restricted	11,12	7,211	13,342
		<u>57,108</u>	<u>74,027</u>

For the year ending 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

2014 and are signed on

.....  
**Tim Lewis**  
Treasurer

.....  
**Johan Lukasse**  
President of the Board

The notes on pages 11 to 17 form part of these financial statements

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

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### 1 Accounting policies

#### a) Accounting convention

(i) The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards, the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by charities, issued in March 2005.

#### 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 end of the charitable company's financial period.

(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) Voluntary income

(i) Income from donations is included in incoming resources when these are receivable, 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;

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.

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

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### 1 Accounting policies

#### 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 and are written off on a straight line basis over their estimated useful lives through the Statement of Financial Activities.

(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) Governance 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 generating 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.

### 2 Donations and Gifts

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Donations and gifts received from ECM sending sections	105,642	-	105,642	183,583
Donations and gifts received for staff support	-	76,704	76,704	86,935
Other donations	-	-	-	710
	<u>105,642</u>	<u>76,704</u>	<u>182,346</u>	<u>271,228</u>

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

### 3 Charitable activities

	<b>Activities Undertaken Directly £</b>	<b>Support Costs £</b>	<b>Total 2013 £</b>	<b>Total 2012 £</b>
Mission support	25,380	-	25,380	19,055
Ministry expenses	42,022	129,005	171,027	242,371
	<u>67,402</u>	<u>129,005</u>	<u>196,407</u>	<u>261,426</u>

#### Support costs comprise the following:

Salaries			123,714	123,746
Office costs			3,622	5,716
Depreciation			1,669	1,269
			<u>129,005</u>	<u>130,731</u>

### 4 Governance costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2013 £</b>	<b>Total Funds 2012 £</b>
Accountancy fees	1,923	-	1,923	1,992
Independent examiner's fees:	660	-	660	648
Legal and professional fees	1,011	-	1,011	568
	<u>3,594</u>	<u>-</u>	<u>3,594</u>	<u>3,208</u>
Attributed to Mission support	(34)		(34)	(32)
	<u>3,560</u>	<u>-</u>	<u>3,560</u>	<u>3,176</u>

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

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### 5 Net incoming resources for the year

<b>This is stated after charging:</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Depreciation	1,669	1,269
Independent examiner's fees	660	648
Trustees' expenses	<u>5,350</u>	<u>7,594</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 £5,350 (2012 - £7,594) was reimbursed to 4 (2012 - 4) trustees in the year, relating to travel costs incurred.

### 6 Staff costs and numbers

The aggregate payroll costs were:	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	103,366	103,272
Social security costs	10,674	10,494
Pension costs	9,674	9,980
	<u>123,714</u>	<u>123,746</u>

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

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2013</b>	<b>2012</b>
	<b>Number</b>	<b>Number</b>
Administration	<u>4</u>	<u>4</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 2013

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### 8 Tangible fixed assets

	<b>Furniture and Equipment £</b>
<b>Cost</b>	
At 1 January 2013	12,903
Additions	894
At 31 December 2013	<u>13,797</u>
<b>Depreciation</b>	
At 1 January 2013	9,811
Charge for the year	1,669
At 31 December 2013	<u>11,480</u>
<b>Net Book Value</b>	
At 31 December 2013	<u>2,317</u>
At 31 December 2012	<u>3,092</u>

### 9 Debtors

	<b>2013 £</b>	2012 £
Other debtors	11,531	9,349
Prepayments and accrued income	418	2,800
	<u>11,949</u>	<u>12,149</u>

### 10 Creditors

	<b>2013 £</b>	2012 £
Other creditors	2,688	1,563
Taxation and social security	-	2,844
Accruals and deferred income	2,705	6,580
	<u>5,393</u>	<u>10,987</u>

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

### 11 Movement in funds

	At 01-Jan 2013 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31-Dec 2013 £
<b>Restricted funds</b>					
Mission support	2,369	12,892	(12,939)	-	2,322
Staff support	-	57,456	(57,456)	-	-
Hungary	10,772	6,356	(12,440)	-	4,688
Ukraine	201	-	-	-	201
	<u>13,342</u>	<u>76,704</u>	<u>(82,835)</u>	<u>-</u>	<u>7,211</u>
<b>Unrestricted funds</b>					
General funds	60,685	106,344	(117,132)	-	49,897
	<u>60,685</u>	<u>106,344</u>	<u>(117,132)</u>	<u>-</u>	<u>49,897</u>
	<u>74,027</u>	<u>183,048</u>	<u>(199,967)</u>	<u>-</u>	<u>57,108</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 2013

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### 12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
<b>Restricted funds</b>			
Mission support	-	2,322	2,322
Hungary	-	4,688	4,688
Ukraine	-	201	201
	<u>-</u>	<u>7,211</u>	<u>7,211</u>
<b>Unrestricted funds</b>			
General funds	2,317	47,580	49,897
	<u>2,317</u>	<u>47,580</u>	<u>49,897</u>
	<u>2,317</u>	<u>54,791</u>	<u>57,108</u>

General funds of £2,317 are represented by fixed assets, therefore £47,580 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 £6,877 (2012 - £7,183).

### 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.