

**European Christian Mission (International)**

**Unaudited Financial Statements**

**Year ended 31 December 2015**

**Charity Number 1064037**

**Company Number 3341959**

# European Christian Mission (International)

Year ended 31 December 2015

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# European Christian Mission (International)

## Report of the Trustees Year ended 31 December 2015

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The Trustees (directors) have pleasure in presenting their report, together with the financial statements for the year ended 31 December 2015.

### 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

Timothy Lewis	President and Chairman of the Board
David Allen	
Guido Braschi	Vice President
Akos Bukovszky	
Dennis Burkholder	
Stephen Hingston	Treasurer
Anne Hudson	
Darrell Jackson	
Claudia Nijhof	
Alan Taylor	

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)  
City Works  
Alfred Street  
Gloucester  
GL1 4DF

### The principal bankers are:

Barclays Bank plc  
6<sup>th</sup> Floor, 4 Piccadilly Place  
Whitworth Street  
Manchester  
M1 3BN

### The solicitors are:

Anthony Collins LLP  
Solicitors  
134 Edmund Street  
Birmingham  
B3 2ES

### The independent examiner is:

Neil Kingston FCA  
Burton Sweet Chartered Accountants  
Pembroke House  
15 Pembroke Road  
Clifton  
Bristol BS8 3BA

# European Christian Mission (International)

## Report of the Trustees Year ended 31 December 2015

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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.

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# European Christian Mission (International)

## Report of the Trustees

Year ended 31 December 2015

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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.

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

### **Partnerships**

ECM International 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.

### **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 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.

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.

### **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.

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# European Christian Mission (International)

## Report of the Trustees Year ended 31 December 2015

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### Strategic priorities

Church-planting remained the principal activity of the Mission in 2015. Resourcing remains a major priority and initiatives continue to be pursued by the Resource Development Team (representatives of National Sending Sections) 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 the end of 2015.

The Visioning Process begun in 2014 is drawing to a conclusion. Each National Section, each field, and those involved in broader ECM International responsibilities have been engaged in evaluating their partnerships, in exploring the challenges and opportunities for mission in Europe through five dimensions identified of the current crisis that Europe is passing through (economic, political, social, environmental and spiritual). The findings and strategic responses are expected to be presented to the mission at the next Biennial conference to be held in April 2016.

### Personnel

The numbers of members serving with ECM International in Europe at 31 December 2015 were:-

National Sections/Partners	ECMI Missionaries		Home members/ Missionaries		Partners in Ministry		Accepted Candidates		Total	
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
ECM Australia/New Zealand	16	22	3	5	4	6	8	2	31	35
ECM Brazil	3	3	4	4	2	2	0	6	9	9
ECM Britain	29	30	7	10	16	14	5	6	57	60
MCE France	1	3	0	0	0	0	0	1	1	4
ECM Ireland	15	13	5	7	7	9	1	1	28	30
ECM Netherlands	20	23	7	13	20	19	2	2	49	57
ECM USA	18	18	11	12	0	1	8	4	37	35
MCE Spain	15	15	0	1	0	0	2	0	17	16
DMG	15	15	0	0	0	0	0	0	15	15
East Europe	0	0	0	0	3	3	0	0	3	3
ECM International	6	5	0	0	0	0	0	0	6	5
<b>TOTAL</b>	<b>138</b>	<b>147</b>	<b>37</b>	<b>52</b>	<b>52</b>	<b>54</b>	<b>26</b>	<b>16</b>	<b>253</b>	<b>269</b>

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

ECMI provides opportunities for people from all generations (young and old) to gain experience through participating on Short Term Teams. This continued during 2015 with 94 individuals from various parts of Europe taking part in outreaches, social projects, building activities and strengthening existing church plants in Holland, Romania, France, Austria, Spain, Sweden, Ireland, Albania, Croatia, Germany, Hungary, Belgium and Portugal.

It has also been encouraging to see candidates move to take up their place of ministry in Europe during 2015 as well as new candidates approach the mission for service.

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# European Christian Mission (International)

## Report of the Trustees Year ended 31 December 2015

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### **Field Ministries**

In the past year, Europe has experienced an unprecedented number of refugees, principally from the Middle East and this has impacted many ministries throughout our fields. While ECMI does not have the infrastructure to set up a rapid response programme to provide relief or social welfare, individual members and field teams have been taking specific actions, often in partnership with local churches or umbrella organisations. As with other areas of crisis, we see our major role as a long term one of assisting local churches and evangelical structures in their response to the rapidly changing social context in which they live and minister. A forum is being planned for early 2016 to bring together members of the mission involved in migrant ministries to consider our strategic approach in different countries.

During 2014 and 2015 a significant, lengthy, and careful dialogue took place within the ECMI Trustees about New Hope International (NHI), a US-based mission operating in Bulgaria, Hungary, Romania, and Ukraine. The dialogue concerned the proposed integration of NHI with ECMI (USA). The process of dialogue culminated in the ECMI Trustees agreeing to accept the principle of the integration. The outcome of this was the inclusion of NHI assets and liabilities into the Balance Sheet of ECMI (USA) as at 31 December 2015, while at the same time ECMI (USA) became the beneficiary of ongoing NHI income and cash flows. At Field level this meant the integration of NHI operations and personnel into existing ECMI structures.

During 2015, significant progress was made in the integration of New Hope International personnel into ECMI, including conducting a major due diligence review of the children's programme in the Ukraine, prior to a formal legal absorption of the former US-based mission into ECM. New Hope International leaders have attended Orientation Training and Leadership meetings with ECM personnel.

In October, the Member Care team held a training conference for all facilitators and for those involved in caring for our missionaries. This was the first time that field and National Section personnel came together around this specific area of ministry with positive feedback. The Equip Leadership training, Foundations Courses and Cognitive Coaching program continue to be attended by significant numbers of mission personnel.

### **Financial situation**

The financial results of the charitable company for the year ended 31<sup>st</sup> December 2015 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 2015.

### **Reserves policy**

The Reserves Policy which seeks to enable the Mission to maintain a financial reserve of £50,000 was maintained in 2015. At the year end, £50,854 was held in free reserves.

# European Christian Mission (International)

## Report of the Trustees Year ended 31 December 2015

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### 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.

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.

This report has been prepared in accordance with the special provisions of part 15 of The Companies Act relating to Small Companies.

Registered office:

City Works  
Alfred Street  
Gloucester  
GL1 4DF

Signed by order of the Trustees

Timothy Lewis  
President of the Board

Approved by the Trustees on.....



# European Christian Mission (International)

## Report of the Independent Examiner Year ended 31 December 2015

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I report on the accounts of the Trust for the year ended 31 December 2015, which are set out on pages 8 to 16.

### *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.

Neil Kingston FCA  
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 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Notes	£	£	£	£
<b>Income</b>					
Donations and gifts	2	125,602	56,253	181,855	191,740
Investment income		384	-	384	580
<b>Total Incoming resources</b>		<b>125,986</b>	<b>56,253</b>	<b>182,239</b>	<b>192,320</b>
<b>Expenditure</b>					
<i>Charitable activities</i>					
Mission support	3	-	1,117	1,117	10,021
Ministry expenses	3	127,641	44,531	172,172	186,681
<b>Total expenditure</b>		<b>127,641</b>	<b>45,648</b>	<b>173,289</b>	<b>196,702</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	5	(1,655)	10,605	8,950	(4,382)
<b>Net Movement in funds</b>		(1,655)	10,605	8,950	(4,382)
<b>Reconciliation of funds</b>					
<b>Total funds at 1 January 2015</b>		52,509	217	52,726	57,108
<b>Total funds at 31 December 2015</b>	11,12	<b>50,854</b>	<b>10,822</b>	<b>61,676</b>	<b>52,726</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 10 to 16 form part of these financial statements

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## BALANCE SHEET

AT 31 DECEMBER 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets	8	904	1,126
<b>Current assets</b>			
Debtors	9	14,124	12,758
Bank deposits and current account balances		<u>53,954</u>	<u>46,186</u>
		68,078	58,944
<b>Liabilities</b>			
Creditors falling due within one year	10	<u>(7,306)</u>	<u>(7,344)</u>
Net current assets		60,772	51,600
<b>Net assets</b>	<b>11,12</b>	<u><u>61,676</u></u>	<u><u>52,726</u></u>
<b>The funds of the charity:</b>			
Unrestricted income funds	11,12	50,854	52,509
Restricted income funds	11,12	10,822	217
		<u><u>61,676</u></u>	<u><u>52,726</u></u>

For the year ending 31 December 2015 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:

2016 and are signed on

.....  
**Stephen Hingston**  
Treasurer

.....  
**Timothy Lewis**  
President of the Board

The notes on pages 10 to 16 form part of these financial statements

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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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 the Financial Reporting standard for Smaller Entities (effective January 2015) and the Charities' SORP on which it is based. and the Companies Act 2006.

#### 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) Voluntary income

(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;

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.

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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### 1 Accounting policies

#### 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 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.

#### j) Recognition of liabilities

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

### 2 Donations and Gifts

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Donations and gifts received from ECM sending sections	125,602	-	125,602	134,746
Donations and gifts received for staff support	-	56,253	56,253	56,994
	<u>125,602</u>	<u>56,253</u>	<u>181,855</u>	<u>191,740</u>

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# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

### 3 Charitable activities

	<b>Activities Undertaken Directly £</b>	<b>Support Costs £</b>	<b>Total 2015 £</b>	<b>Total 2014 £</b>
Mission support	1,117	-	1,117	10,021
Ministry expenses	60,751	111,421	172,172	183,883
	<u>61,868</u>	<u>111,421</u>	<u>173,289</u>	<u>193,904</u>

#### Support costs comprise the following:

Salaries			101,177	121,557
Office costs			5,728	16,455
Depreciation			922	1,642
Governance - see note 4			3,594	2,798
			<u>111,421</u>	<u>142,452</u>

### 4 Governance costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2015 £</b>	<b>Total Funds 2014 £</b>
Accountancy fees	-	-	-	195
Independent examiner's fees:	2,400	-	2,400	2,400
Legal and professional fees	1,194	-	1,194	203
	<u>3,594</u>	<u>-</u>	<u>3,594</u>	<u>2,798</u>

# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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### 5 Net incoming resources for the year

<b>This is stated after charging:</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Depreciation	922	1,642
Independent examiner's fees	2,400	2,400
Trustees' expenses	<u>4,760</u>	<u>4,615</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 £4,760 (2014 - £4,615) was reimbursed to 7 (2014 - 4) trustees in the year, relating to travel costs incurred.

### 6 Staff costs and numbers

<b>The aggregate payroll costs were:</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Wages and salaries	84,750	104,736
Social security costs	6,092	8,481
Pension costs	10,335	8,340
	<u>101,177</u>	<u>121,557</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>2015</b>	<b>2014</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 2015

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### 8 Tangible fixed assets

	<b>Furniture and Equipment £</b>
<b>Cost</b>	
At 1 January 2015	14,248
Additions	700
At 31 December 2015	<u>14,948</u>
<b>Depreciation</b>	
At 1 January 2015	13,122
Charge for the year	922
At 31 December 2015	<u>14,044</u>
<b>Net Book Value</b>	
At 31 December 2015	<u>904</u>
At 31 December 2014	<u>1,126</u>

### 9 Debtors

	<b>2015 £</b>	2014 £
Trade debtors	12,686	11,470
Prepayments and accrued income	1,438	1,288
	<u>14,124</u>	<u>12,758</u>

### 10 Creditors

	<b>2015 £</b>	2014 £
Trade creditors	3,918	4,014
Accruals and deferred income	3,388	3,330
	<u>7,306</u>	<u>7,344</u>



# EUROPEAN CHRISTIAN MISSION (INTERNATIONAL)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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### 11 Movement in funds

	At 01-Jan 2015 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31-Dec 2015 £
<b>Restricted funds</b>					
Mission support	217	900	(1,117)	-	-
Staff support	-	44,531	(44,531)	-	-
Romania	-	10,822	-	-	10,822
	<u>217</u>	<u>56,253</u>	<u>(45,648)</u>	<u>-</u>	<u>10,822</u>
<b>Unrestricted funds</b>					
General funds	52,509	125,986	(127,641)	-	50,854
	<u>52,509</u>	<u>125,986</u>	<u>(127,641)</u>	<u>-</u>	<u>50,854</u>
	<u>52,726</u>	<u>182,239</u>	<u>(173,289)</u>	<u>-</u>	<u>61,676</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 2015

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### 12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
<b>Restricted funds</b>			
Mission support	-	-	-
Staff support	-	-	-
Romania	-	10,822	10,822
	<u>-</u>	<u>10,822</u>	<u>10,822</u>
<b>Unrestricted funds</b>			
General funds	904	49,950	50,854
	<u>904</u>	<u>49,950</u>	<u>50,854</u>
	<u>904</u>	<u>60,772</u>	<u>61,676</u>

General funds of £904 are represented by fixed assets, therefore £49,950 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 £10,335 (2014 - £8,340). No contributions were outstanding at the year end. (2014 - £0)

### 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.