

Company Number: 04598557
Charity Number (England and Wales): 1096364
Charity Number (Scotland): SC037594



Africa Inland Mission International
(A company limited by guarantee)

Annual Report and Financial
Statements
For the year ended 31 December 2019

AFRICA INLAND MISSION INTERNATIONAL

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. (England & Wales): 1096364

Charity Registration No. (Scotland): SC037594

Company Registration No.: 04598557

Trustees:

J Byrne
P Collison
H Curran
E Hill
R Hyde (resigned 3rd December 2019)
K Kehinde
T Oglesby
H Potts
N Waring (resigned 3rd December 2019)

Company Secretary:

A Reed (until 15th March 2019)
D Kong (from 15th March 2019)

Officers:

CEO: A Chard (until 15th March 2019)
CEO: D Pate (from 26th March 2019)
Personnel Director: P Root
Associate European Director: A Reed (until 22nd February 2019)
Finance Director: D Kong
Mobilisation Director: T Matthews
Communications Manager: L Davies

Registered Office:

Halifax Place
Nottingham
NG1 1QN

Auditor:

Mazars LLP
Park View House
58 The Ropewalk
Nottingham
NG1 5DW

Bankers:

Santander UK PLC
Bridle Road
Bootle
Merseyside
G1R 0AA

Solicitors:

Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

WELCOME FROM THE CHAIR

On behalf of the Board of AIM, I would like to express our thanks to God for all who give regularly, faithfully, and so generously to the work of the mission, and for the many who pray persistently for our missionaries and the team in the office who support them. God has continued to be faithful in meeting the financial needs of the mission and in answering prayer that more unreached African people would hear the gospel and respond to the good news of Jesus Christ.

This past year has seen some wonderful encouragements but also leaves us facing some very big challenges. We are delighted to have been able to appoint Dudley Pate as the new permanent European Director who is excellently continuing the work he began when he became the Interim Leader a year ago. Significant restructuring has taken place and increased collaboration between the departments is enabling us to be more effective in what we are trying to do.

We would value your prayers as we work to increase our supporter base, to build relationships with churches and networks with whom we have not historically had relationships, and with a real sense of urgency to generate greater income for the general fund; all so that we can send more and more women and men to bring the Good News of Jesus Christ to the unreached peoples of Africa. Covid-19 makes all of these endeavours even more challenging, but we trust that God is sovereign, working all things for his good purposes, and that the pandemic will not prevent the gospel from going forward.

Whether serving overseas or at home, we all need to deepen our dependence on the one of whom Paul told the Philippians *"would supply every need of theirs according to his riches in glory in Christ Jesus."*

We are so grateful for your support, both prayerful and financial, as we continue to look to the work God has for us to do.

H Curran

Chair of Trustees

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TRUSTEES' REPORT

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INTRODUCTION

Africa Inland Mission International is the European Mobilising Office, and a member body, of a global organism by the name of AIM International, an international evangelical Christian fellowship with a heart to see the worship of Jesus Christ spread across the continent of, and among all peoples of, Africa – individually through lives fully committed to him, and collectively through Christ-centred church communities.

Within the African continent, and among the African diaspora, the places where the gospel is yet to take root are cultural and ideological, rather than geographical. Within the borders of a given country, the church may be thriving among one people group and completely unknown to another. As a result of these barriers, approximately 1,000 of Africa's 3,700 unique ethnic people groups are still unreached with the gospel, with no viable witness to the good news. This represents over 300 million people who have little opportunity to hear the gospel, and even less opportunity to be disciplined as a follower of Jesus.

We are overcoming obstacles to make inroads and create disciples among Africa's remaining unreached peoples, wherever they may live — from the centre of the continent to the cities of Europe. In these activities, we are supporting, strengthening, and partnering with the church in Africa to engage the unreached, and look forward to seeing Christ-centred churches among all African peoples.

CHARITY OBJECTS

Our objects are to:

1. Advance the Christian faith as defined by the Statement of Faith
2. Relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in Africa and in such other parts of the world and by such means as the directors of the charity (hereinafter referred to as 'the trustees') may think fit including but without prejudice to the generality of the foregoing by the following means:
 - a. evangelising unreached people
 - b. establishing Christian believers in local fellowships
 - c. edifying Christian believers
 - d. developing effective Christian leadership
 - e. encouraging local evangelism and cross-cultural missionary outreach by churches
 - f. relief and development projects which seek to relieve human distress and need occasioned by famine and other natural causes, poverty or war
 - g. medical and educational programmes to eradicate or alleviate illness and disease among people in undeveloped countries with limited economic resources
 - h. community development programmes to provide for people living in underdeveloped countries improved educational facilities which will enhance their future opportunities and environment
3. Provide education in Africa

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HOW WE OPERATE

We seek to achieve our objects primarily through the recruiting, placing and support of missionary personnel in strategic locations and ministries in Africa, and with the African diaspora around the world, with 68% of all expenditure being for the support of these missionaries and their associated projects. In carrying out their work, our missionaries come as learners and usually work in teams. They go to some of the hardest places but they are ordinary people who have been transformed by Jesus and called to an extraordinary journey, privileged to be caught up in God's great redemptive work in Africa. Our activities are undertaken in partnership with other member bodies of AIM International, as well as with churches and institutions within Africa.

Our missionary personnel are involved in the following ministry areas:

1. Disciple-making among unreached African people groups
2. Mobilising local African churches and believers to disciple-making among unreached African people groups
3. Equipping African church leaders
4. Serving and supporting those engaged in the activities above

Each missionary will bring their own unique combination of skills and experience, and as well as being involved in their primary work as defined in the ministry areas above, they will use their God-given gifts to bring other aid to the charity's beneficiaries, for example through providing healthcare, education, or other practical means.

Success is assessed by monitoring the number of unreached African people groups who have become engaged or reached, the number of African believers who have been mobilised to make disciples among unreached African people groups, and the number of African church leaders equipped. However, it is recognised that due to the nature of the work, these represent long term goals, where little obvious success may be seen within a single reporting period. We therefore also monitor the number of personnel engaged in fulfilling these goals, since it is only through the placing of personnel that we are able to accomplish our longer term goals.

All of our activities are intended to take place reflecting AIM International's preferred culture. Since we are part of the precious, redeemed, and dearly loved people of the Lord, this culture is one representing:

1. *Service*: we will serve the Lord, each other, our sending and receiving churches, and the unreached for the sake of Jesus (Matthew 20 v 26-27)
2. *Sacrifice*: we will sacrifice for the Lord, his Kingdom, his church, and his people (Philippians 2 v 17)
3. *Suffering*: we will embrace suffering for the Lord, his people, and the unreached as we boldly proclaim the gospel (1 Peter 4 v 12-13)
4. *Seeking*: we will increasingly seek Jesus' presence in prayer, in complete dependence on him for grace, guidance, strength, wisdom, and fruitfulness (John 15 v 4)
5. *Submission*: we will practise Biblical authority and submission, in reverence for Jesus (Ephesians 5 v 21)

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Additionally, we have implemented team values of commitment to:

1. Loving Christ above all. We love Christ above all and seek to have his attitude and the oneness in spirit and mind that come from unity with him.
2. Dependence on God in prayer. We pray regularly and expectantly, believing that God will supply all our needs, including financial, personnel and strategic needs.
3. Being servants of the Church and ambassadors of the Great Commission. Understanding that our mission is one part of God's Great Commission for the global Church, we work to inspire, equip and empower local churches for cross-cultural mission among Africans.
4. Cooperation. We work strategically with other like-minded organisations, sharing expertise and resources to further the spread of the gospel.
5. Our People. We value the personal, professional and spiritual wellbeing of all our staff and missionaries and seek to support the ways God is leading them, within the vision and framework he has given to AIM.
6. Glorifying God by striving for excellence. Working to the highest standard possible, while also treating one another and ourselves with grace.
7. A culture of openness and accountability. Our goal is to have a culture of transparency, communication and accountability at all levels, where it is safe for both leaders and staff to be honest and engage in constructive conflict.

VISION STATEMENT

The Ends Policy of the global AIM International organism states their end as being, *"In dependence on the grace and power of the Lord, with priority for unreached people groups, the gospel proclaimed, disciples made, and Christ-centred churches formed among all the peoples of Africa"*. In our capacity as the European Mobilising Office of AIM International, our Ends Policy is stated as being that, *"God is glorified as, in partnership with the Church in Europe, people, prayer and finances are mobilised to support AIM International's ends"*.

AIM International's Vision for the period 2016 – 2020 (referred to as 'Vision 2020') is as follows:

- Engage 20 new unreached people groups
- See 20 unreached people groups move from unreached to reached
- Build 40 teams to reach African Diaspora unreached people groups
- Mobilise 400 new African workers to engage the unreached
- Equip 4,000 African church leaders to strengthen the church in Africa

In response to this vision, starting in January 2016 and over the next five years, we as the European Mobilising Office have continued working with and supporting our existing missionaries, as well as praying that God will raise up:

- 75 new long term missionaries passionate about AIM's calling and ready for ministry
- 150 short term missionaries ready to be part of all that God is doing through AIM in Africa
- 20 UK church-based teams to work with the African Diaspora

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We recognise that the goals for both AIM International and the European Mobilising Office represent a 'God-sized ask', i.e. goals which we know we cannot achieve in our own strength, and yet ones to which, in our prayerful consideration and planning, we feel that God has called us.

We are grateful for all our supporters, who pray and give generously, and whose partnership is vital to every aspect of our ministry. May God continue to raise up many people who will help us to achieve our goals through their prayerful and financial support.

REVIEW OF ACTIVITIES

As explained above in the section on 'How We Operate', we fulfil our objects primarily through the recruitment, placing, and support of long and short term missionary personnel, with long termers serving for two years or more, and short termers usually serving for up to one year, but who have the option of extending that to two years.

Newly accepted missionaries go through a process of orientation. European Based Orientation is for both long and short term missionaries, and takes place in the UK prior to them going overseas, and gives them the opportunity to discuss issues which they are likely to meet on the mission field, such as working effectively in a cross-cultural environment, spiritual warfare, maintaining spiritual fitness, working with other religions, transition and adjustment to a new culture, developing a theology of suffering, supporter and partnership development, health, and personal security. Africa Based Orientation is undertaken by all long term missionaries, and takes place in Africa, immediately prior to, or shortly after, a new missionary taking up their assignment, where they learn about some of the specifics about life in Africa, such as health, language learning, the African worldview, the history and development of the church in Africa, and in-depth security issues.

As well as orientation courses, new long term missionaries are encouraged to work through the organisation's 'Equip' programme with a facilitator to help them prepare for cross-cultural ministry, thus further preparing them for their future work. The facilitator will usually be from the missionary's sending church, strengthening the tripartite partnership which exists between ourselves, the missionary, and the missionary's sending church. We take seriously our responsibilities not simply to recruit and place personnel, but also to enable them to thrive in their location and ministry, and one way of achieving this is to help them to develop their resilience, in order that they might more effectively withstand the pressures of working in what is likely to be a difficult and potentially stressful situation.

Once a long term missionary has begun their assignment overseas, beginning of term plans are discussed with their field leader, and reviews take place on an annual basis. Missionaries are required to be continuous learners, immersing themselves fully in the culture and language of the people they are going to serve, in order to be able to communicate effectively and with credibility. In addition, they adopt a simple lifestyle, appropriate to the environment they are working in, thus further enabling them to build relationships with those they are serving. To support them in their work, missionaries receive ongoing member care on the field from their team leaders, who will themselves be members of AIM International, or other similar mission agencies with whom AIM partners. Additionally, we will provide member care in the form of email and phone or Skype communication, or pastoral visits, as well as praying for all our missionaries on a regular basis. Missionaries also have the opportunity to attend conferences run by AIM

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International and have access to AIM International's counselling services through the Tumaini Counselling Centres in Nairobi and Kampala (these services are also accessible by Skype).

Long term missionaries return to their home country for a period of home assignment every one to four years. During this time, they are involved in a number of activities, including undergoing training relating to their overseas work, meeting with their supporters, and representing AIM at conferences or other meetings. We provide debriefing for our missionaries, with this service extending to missionaries' dependent children, as it is recognised that in order for a missionary to thrive, it is important to address the needs of each whole family unit. We also run an annual home assignment conference, to which all of our missionaries on home assignment are invited. The purpose is to provide an opportunity for spiritual and physical refreshment, times of worship, teaching, and fellowship with the wider body of AIM missionaries and staff.

We also provide administrative support for our missionaries, for example through help with booking flights, advising on visa requirements, arranging suitable travel, medical and life insurance, enrolling them in appropriate pension schemes and paying pension contributions, and advising on suitable education plans for their school-age children. In an age when laws and regulations within Europe are ever-changing, it is particularly important for us to keep on top of legislative changes, and to advise, and make plans for, our missionaries accordingly, for example in the area of the NHS making charges to former UK residents for secondary health care, and most recently, giving advice on whether our missionaries should return to the UK, or remain in their country of service during the Covid-19 pandemic.

At the end of 2019, we had 70 serving long term missionaries (2018: 86), including 14 sent in partnership with other AIM or non-AIM entities from Continental Europe: AIM France, AIM Netherlands, DMG in Germany, and Services Missionnaires Mennonites (SMM) in Switzerland.

30 of the long term missionaries who served during 2019 worked directly with a total of 12 unreached people groups, including the Laarim in South Sudan, the Shibushi in Mayotte, the Samburu in Kenya, the Karimojong in Uganda, and the Alagwa in Tanzania.

We also focus on equipping African believers to reach out not only to their own people groups, but to be involved in taking the gospel cross-culturally to others who have not yet heard the good news. We recognise the need to mobilise the whole church in Africa to mission, rather than just scattered individuals, and so we are looking to support our church partners, helping them to build that vision into their ministries, as well as developing structures that mean they can send and support missionaries.

The activities described above are dependent on the generous financial and prayer support of those who partner with us in supporting our work. During the year, nearly 7,000 individuals or organisations are known to have supported our work in some way, with over 2,500 making donations, and nearly 5,700 receiving our literature. This literature, both in hard copy and digital formats, exists to educate the general public about issues relating to the church in Africa, and our work in addressing some of these issues. As well as being informative, our literature is designed to highlight ways in which supporters can give thanks for what God has done, and to provide articles to guide their prayers.

Information is also available on our website (<http://www.aimint.org/eu/>), where supporters can read articles about our work, make enquiries regarding missionary service, download resources for prayer, or

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make a donation to help us see our vision realised. The website continues to be well-used, with Google Analytics having identified nearly 27,000 visitors who visited the website during 2019. We also raise awareness of the issues we seek to address through Facebook, Twitter, and Instagram, with increasing numbers of followers.

PUBLIC BENEFIT

The trustees are aware of and give due consideration, when setting objects and planning activities, to the Charity Commission's guidance on public benefit and, in particular, the specific guidance offered to charities for the advancement of religion. Our objects substantially include advancement of religion along with the alleviation of poverty and suffering.

During the year, we addressed a range of such public benefit purposes including:

- Facilitating people learning more about the Christian faith and in the deepening of their trust in Jesus Christ
- Enabling people to know and live out the gospel in fellowship with other believers and in lives of service within their communities
- Providing theological education and support for African church leaders and potential church leaders
- Providing social care and training in various ways including but not exclusively among orphans and vulnerable or exploited women
- Health and medical care and training, including the development of Aids awareness programmes
- Promotion and delivery of literacy training both directly to those being trained and indirectly through training of the trainer programmes
- Support of, and partnership with, Africa based church bodies including the Africa Inland Church and Communauté Évangélique au Centre de l'Afrique
- Lecturing Veterinary and Biochemistry students in African universities

ACHIEVEMENTS AND PERFORMANCE

During the year, we had 35 enquirers for missionary service, with members of our Mobilisation Team meeting or corresponding with enquirers to help them come to an understanding as to whether they should proceed with an application for service. 38 individuals applied for missionary service (some of whom had made their initial enquiries in a previous year), and then proceeded to a screening process to assess their suitability for life and work in Africa.

In 2019, five individuals were accepted for long term service, and 31 for short term service. Once a missionary has been accepted for service, we work with them and their sending church, and with other member bodies of AIM International, to identify a suitable placement, where they will best be able to serve both God and the church in Africa.

23 of the short termers began their assignment in 2019, four in 2020, and the rest are hoping to go in 2020, although this is dependent upon travel restrictions and social distancing measures relating to Covid-19 being lifted.

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Two of the long termers began their assignment in North Africa in early 2020, two are hoping to begin serving among the Sakalava of Madagascar later in 2020, and the other is studying at Bible College and exploring assignment opportunities.

Three other long termers began their assignments in Kenya 2019, one working in health care among an unreached people group, one providing mentoring and Bible teaching for new and existing church leaders, and one in children's work.

Through the placing of missionary personnel among African people groups, the gospel is penetrating into the lives of people who desperately need to hear the good news of Jesus Christ. This has included working in some challenging, but rewarding, situations, such as in Mozambique, following Cyclones Idai and Kenneth in March and April 2019. We were able to work with our colleagues from the wider AIM family in Mozambique, to assess the needs, and how we might be able to help meet those needs. An appeal was put out on our website and through social media, raising nearly £50,000 for the Mozambique Cyclone Recovery fund, and over £16,000 for the Famine Relief and Crisis fund to be used in Mozambique. These funds were used for rebuilding homes, churches and schools, and providing food and emergency equipment such as blankets and water purification to those affected.

One AIM worker in Mozambique wrote: "As the funds poured in beyond any reasonable expectation, the Lord blessed the work of all our hands, and thousands of Mozambicans benefitted from your constituencies' expressions of compassion in ways that would not have been possible without their donations. In some cases, official funding via international aid was delayed and government officers who hadn't spoken to our members in years watched as we were able to send food and clothing and roofing materials to devastated communities."

In another example of the way in which gospel proclamation is being paired with addressing practical needs, one of our missionaries who works as a doctor in Chad wrote: "My work here is not only to help people medically but to tell people the good news. Undoubtedly, mental health work opens doors. Before Christmas, while visiting in a small village outside the town where I live, I was asked to see a 20-year-old man who had been chained up alone in a hut for four years because of his aggression and bizarre behaviour. He had been deaf since contracting measles at the age of 10, but became sick after the death of his older sister. Imagine the distress of his mother. I could pray for him and give him medicine, and now he is up and about mixing normally with his relatives. Praise God."

We recognise that the work in which we are involved can seem slow, with the results often not being as dramatic or immediate as the examples above. Translation work, in particular, takes many years, but is necessary for people to hear and understand the gospel in their first language. As two of our missionaries working among the Samburu people have said, "To hear the word of God in your heart language is a privilege and a joy. In our area, it is essential the Samburu hear God's word in Samburu. Most people here do not understand any other language. Some may understand a bit of Swahili or English, but Samburu is the language in which they think and speak. If the gospel is to penetrate this community, they need to hear it in their heart language." We are delighted that the New Testament is now available in the Samburu language in written form, and a growing proportion of it is also available in an audio format, since many Samburu people cannot read.

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Against these encouragements, we have also faced and tackled challenges during the year. Following two consecutive years in 2017 and 2018 of legacies being lower than budgeted, we worked hard in 2019 to implement plans to address further potential shortfalls of unrestricted income against budget. During the year, we restructured and refocussed our operations, while maintaining our work in mobilising and supporting both long and short term missionaries working among African peoples. This involved three posts being made redundant, and a number of functions being merged into other roles as and when other staff members left. Although this was not an easy process to go through, this has contributed towards our realising a surplus on our unrestricted funds in 2019, so that our legacy income can be invested in additional ministry areas rather than being used to sustain our day-to-day operations.

Throughout the year, we have celebrated and experienced the joy of seeing people coming to faith, and through them, more unreached people groups being given access to the gospel. All of our achievements have contributed towards AIM International's Vision 2020 goals, and we have seen some encouraging movement towards those goals. At the end of 2019, AIM International, through its own or its partner personnel, was engaging with 104 unreached people groups, and during the year, there were 460 baptisms, and 28 new churches planted among them. 1,725 African leaders were equipped for ministry during the year, and 58 African missionaries mobilised for ministry. These figures represent changes which have taken place in people's lives as a direct result of AIM's ministries, and exclude results unrelated to AIM's activities.

In all our achievements, we owe much to our missionaries and supporters, but we owe more to our faithful God, who has enabled us in our work.

THANKS

We would like to thank again all our supporters for their prayers and donations, without whom we would not have been able to achieve any of the activities as described above. It is our joy and privilege to be Christ's witnesses to the ends of the earth, and we hope that you, too, will be encouraged to be part of that work. It is through your praying and giving that lives are being impacted by the gospel among Africa's peoples, and particularly among African unreached people groups.

We would also like to acknowledge the hard work and perseverance of our missionary personnel, recognising that they are making great sacrifices to serve God and Africa's peoples.

Above all, we would like to give thanks to God for his equipping and enabling, understanding that we depend on him for our ongoing work. 2019 has been a year in which we have very clearly seen God's provision in spiritual, material, and salvific ways, and can state confidently with the Apostle Paul:

"He who did not spare his own Son, but gave him up for us all—how will he not also, along with him, graciously give us all things? Who will bring any charge against those whom God has chosen? It is God who justifies. Who then is the one who condemns? No one. Christ Jesus who died—more than that, who was raised to life—is at the right hand of God and is also interceding for us. Who shall separate us from the love of Christ? Shall trouble or hardship or persecution or famine or nakedness or danger or sword? As it is written:

'For your sake we face death all day long;
we are considered as sheep to be slaughtered.'

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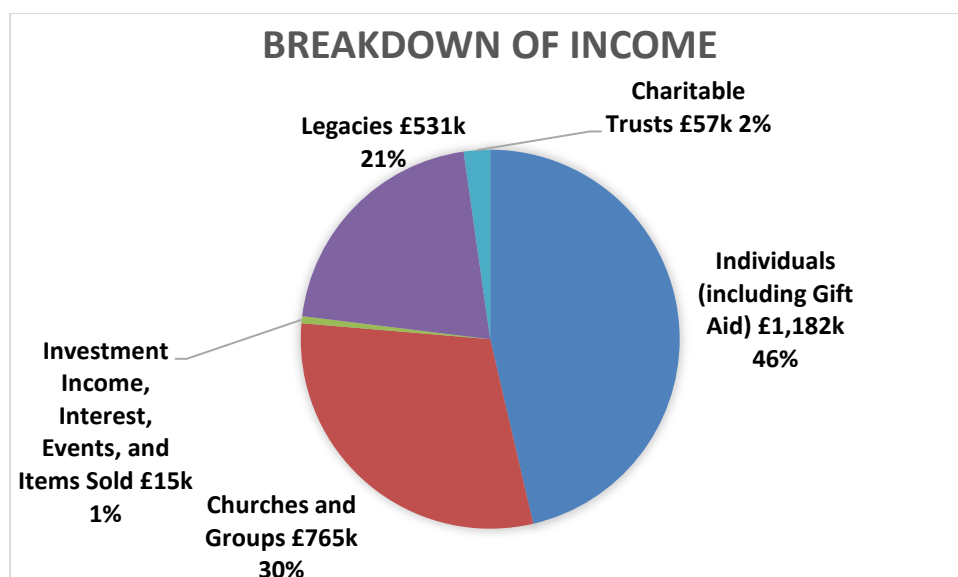
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

No, in all these things we are more than conquerors through him who loved us. For I am convinced that neither death nor life, neither angels nor demons, neither the present nor the future, nor any powers, neither height nor depth, nor anything else in all creation, will be able to separate us from the love of God that is in Christ Jesus our Lord."

Romans 8 v 32 - 39

FINANCIAL REVIEW

Income



Total income for the year was £2.55m (2018: £2.18m). The principal source of funding is through voluntary donations from individuals (including legacies), churches, trusts and other Christian organisations, with £2.53m (2018: £2.14m) being received through these means during the year. Of this amount, £531k was from people leaving legacies in their will (2018: £54k). The other £15k received during 2019 (2018: £40k) was from investment income and interest, events run, and items sold.

We continue to be very grateful to all those who have made donations to support our work during the year, and acknowledge the generosity and sacrifice which these gifts represent. In particular, we are grateful for the individuals who remember us in their wills through leaving legacies. We received donations from 15 (2018: 11) estates in the year, representing 21% of total income (2018: 2%).

Voluntary income - £2.53m

Voluntary income is primarily in the form of restricted gifts, which account for 76% of the total and is largely the means of funding our missionaries and associated projects. The remaining voluntary income comprising unrestricted gifts, and income from investments, is the main means of supporting our mobilisation, recruitment and member care functions.

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Each missionary is funded by a separate restricted fund, and we work with them to produce an annual budget, and to provide regular reports, so that each missionary can see how much is in their fund. We also monitor income and expenditure from each restricted fund in order to anticipate any shortfalls in funding, so that this can be addressed before it becomes critical. In this way, missionaries are enabled to continue in their overseas service without their work being interrupted by needing to return to their home country for a period of unanticipated financial support raising. Missionaries build up a team of supporters who will support them in prayer or finance, or both.

As well as supporters who give prayer or financial support specifically for the work of individual missionaries, there are others who will support our work more generally, providing unrestricted funds to be used for any aspect of our work, and praying regularly for the work, through keeping in touch with prayer requests through reading our literature, or attending prayer group meetings or other AIM events. These supporters are a vital means by which we are enabled to carry out our work, and we would like to express our sincere gratitude to each supporter for their continued faithful commitment to our work, and to seeing God glorified among African peoples.

Fundraising

Mindful of the legal requirements (Charities (Accounts and Reports) Regulations 2008) resting on us, the following should be noted concerning our fundraising activity:

- Fundraising is either undertaken centrally through our general publications, for example our 'Connect' magazine, or via our staff and missionaries, for example through their regular prayer letters
- In all cases we strive to honour and respect our supporters and potential supporters considering them as fellow-workers in our gospel activity. We endeavour not to intrude unreasonably on their privacy, or place undue or persistent pressure on them to make a donation
- As soon as is reasonably practical, our database is adapted to reflect the request of any individual or organisation not to be included in future mailings
- One complaint concerning our fundraising activity have been received during the reporting period. This was addressed directly with the complainant, and an apology given and graciously received. Our communication methods with certain groups of donors have been amended as a result.

We are registered with the Fundraising Regulator and have adopted their stated Code of Fundraising Practice in all our fundraising activity.

Investments

Both long term and short term investments are held, with the aim of producing the best financial return within an acceptable level of risk.

The investment objective for the long term reserves is to generate a return in excess of inflation over the long term, while generating an income to support our ongoing activities.

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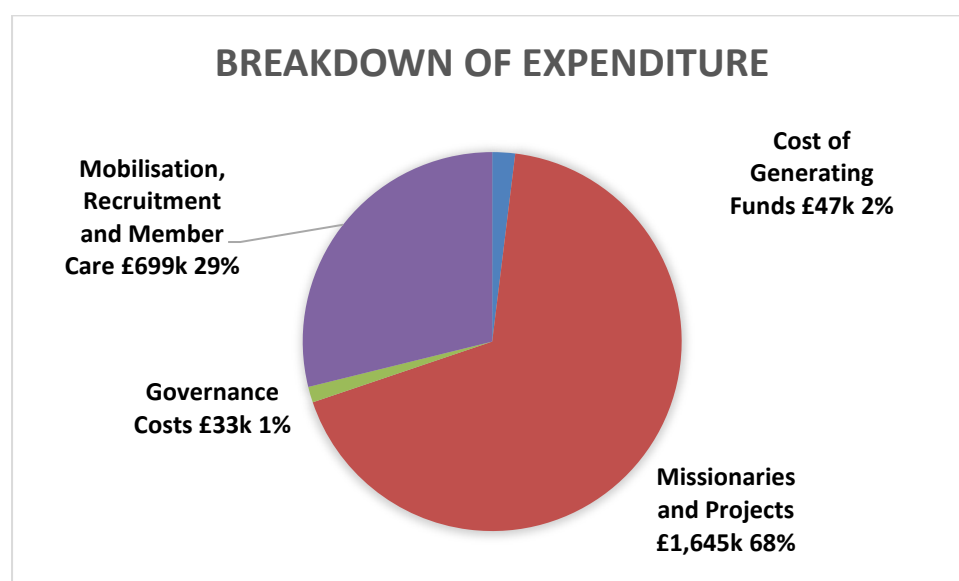
The investment objective for the short term reserves is to preserve the capital value with a minimum level of risk. This is achieved through making short term deposits with a spread of banks, with a limit to the amount which may be deposited with any counterparty, that limit being dependent on the bank's Fitch rating. Assets should be readily available to meet unanticipated cash flow requirements.

Our ethical investment policy states that no investments should be held with companies that have significant involvement (>10% of turnover) in tobacco, alcohol, pornography, gambling, energy coal extraction and strategic military sales, or who do not meet the FTSE4Good Index screen for baby milk substitutes, MSCIs standard screen for abortifacients, the high interest rate lending policy followed by the CBF Church of England Funds or minimum ESG standards (as per FTSE's ESG ratings).

At 31st December 2019 the market value of the investment in the COIF Charities Ethical Investment Fund was £3 (2018: £2). This investment is held in accordance with the powers available to the trustees under the Charities Act 2011.

At 31st December 2019 there were deposits and cash balances of £1.6m (2018: £1.9m).

Expenditure



Total expenditure for 2019 was £2.42m (2018: £2.58m). Of this, £2.38m (2018: £2.53m) was charitable expenditure committed to furthering and supporting our various mission activities, with £1.64m towards the direct costs of AIM missionaries and projects, £699k towards our work of mobilising, recruiting, and caring for our missionaries, and £33k towards governance costs, i.e. those costs relating to our constitutional and statutory requirements. Charitable expenditure represents 98% of total expenditure (2018: 98%).

The other 2%, or £47k, (2018: £51k) related to the cost of generating funds.

The direct support of 82 (2018: 87) missionaries, including 16 (2018: 19) from Continental Europe who are not employed by us, with associated projects, in Africa and Europe continues to be our largest area of operation with 68% (2018: 64%) of charitable expenditure related to this. Mobilisation, recruitment and

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

member care are the major focus of the European Mobilising Office and 29% (2018: 34%) of charitable expenditure was committed to this.

Summary Financial Position

In the year there was a surplus of £127k (2018: £396k deficit) on the total funds, made up of a surplus of £81k (2018: £197k deficit) on the general funds, a deficit of £12k (2018: £239k deficit) on the designated funds, and a surplus of £58k (2018: £40k surplus) on the restricted funds.

We continue to express our utter dependence on God for his provision for all our needs, including our financial needs.

No material uncertainties that may cast significant doubt about our ability to continue as a going concern have been identified by the trustees. We have looked particularly closely at the potential impact of Covid-19, recognising that this will almost certainly have a negative impact on income to both our unrestricted and restricted funds. Although it is difficult to predict what level of decrease in income we might experience, we have projected forward based on a scenario which would be far worse than what we believe to be likely, and our current level of reserves would allow us to continue to operate as a going concern, even if donations to our unrestricted funds were to drop by 66%, and if they were to remain at that level until the end of 2021.

Grants Policy

We make occasional limited grants for the work in accordance with its charitable objects from its unrestricted income.

RISK REGISTER

Our risk register is comprehensively reviewed on a regular basis by management, and annually by the trustees. In addition, the trustees also review the highest risks (which are also deemed to be our key risks) on a quarterly basis. Risks are assessed on both their likelihood and their impact, and high risks are those with a risk rating of 20 or above in accordance with the following simple matrix. Each risk is located in the portfolio of one of the members of the Leadership Team, and is monitored on an ongoing basis, in order that the register can be revised as necessary.

RISK RATING MATRIX	Very likely	5	5 Low	10 Medium	15 Medium	20 High	25 High
	Likely	4	4 Low	8 Medium	12 Medium	16 Medium	20 High
	Possible	3	3 Low	6 Low	9 Medium	12 Medium	15 Medium
	Unlikely	2	2 Low	4 Low	6 Low	8 Medium	10 Medium
	Very Unlikely	1	1 Low	2 Low	3 Low	4 Low	5 Low
			1	2	3	4	5
			Minor	Moderate	Significant	Serious	Major
	IMPACT						

Although working in Africa carries certain inherent risks with it, these are monitored and managed, for example through appropriate insurance policies, or training for those required to live or travel in Africa.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

We currently have no risks identified as high risks. Within the medium risks, the highest scoring are as follows:

- **Unrestricted donations do not meet fundraising targets**

The risk is that the fundraising targets set for our unrestricted funds in 2020, representing an ambitious increase on our unrestricted income in previous years, are not met, leading to a larger than budgeted deficit on the unrestricted funds in 2020.

These fundraising targets were put in place at the end of 2019, having analysed our fundraising activities, as well as the pattern of giving of our supporter base. It was felt that although these targets would be challenging, they could be met with some adaptations to our way of working.

However, we are now aware that the economic impact of Covid-19 is likely to result in a decrease in giving to all funds, both unrestricted and restricted. It is realistic to imagine that many in our supporter base will be affected by a drop in household income due to job losses, furloughing, illness, and interest rates being at a record low. We are aware that when incomes are squeezed, donors who are still willing and able to give are more likely to protect their giving to restricted funds than to unrestricted funds.

We are continuing to connect with our supporters in order to keep them informed about our work, and the difference their donations make, and to express our appreciation for their support, whatever size that may be. We have found that the recent uptake in video conferencing among all age groups has meant that we can still communicate with many supporters, despite lockdown and social distancing restrictions. However, we are also aware that if the economic impact of Covid-19 is as severe as some are predicting, we will do well to maintain our level of unrestricted donations, let alone realise an increase on previous years.

Since the Covid-19 situation is constantly changing, this is an area on which we are keeping a close watch.

- **Access to Business Data**

The risk is that we permanently lose our ability to access critical organisational data and/or temporarily lose access to critical organisational data for a sustained period of time.

Business data is vital to everything that we do. There is little that we can do to reduce the impact of this risk occurring, since we cannot reduce our reliance on data, and our controls as outlined below are therefore largely geared around reducing the likelihood.

All data is required to be stored electronically, and is backed up offsite on a daily basis, by an external IT company.

Cyber insurance has been in place since 2019, with cyber security training being offered as part of that insurance, which most staff members have completed. We have also introduced multi-factor authentication on email and password manager accounts.

We also have Additional Cost of Working Business Interruption cover under our insurance policy.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

- **New Long Term Missionary Numbers**

The risk is the failure to recruit suitable new long term missionaries in quantity and quality.

We are aware that along with many similar organisations, we have seen a trend of fewer candidates coming forward for long term missionary service in recent years.

To address this, a revised mobilisation strategy is being implemented to encourage new and deeper church relationships through resources to encourage missional discipleship and greater awareness about mission and unreached people group, to see mobilisation of new personnel through churches to AIM.

We have had an increase in the activity and promotion of AIM's short term programme, resulting in higher numbers of short term members, some of whom may come back as long termers at a later date.

We have been involved in increased active collaboration with similar agencies, increasing our reach into the Christian sector.

We have been more strategic with the use of our mobilisation staff, particularly since the size of this team is now smaller than in previous years, and we have also increased our online activity.

However, we are also aware that the recruitment of new missionaries is not wholly within our control. The Lord raises workers for his harvest field, and often the number of workers raised reflects the state of the church in Europe. Added to this are the challenges of mobilising during a period of social distancing, with events geared towards connecting with enquirers for missionary service having been cancelled or postponed. While there is still work that can be done in a virtual setting, it is reasonable to assume that the extra challenges that many potential enquirers are facing during the Covid-19 crisis, as well as uncertainties as to how and when travel restrictions might be lifted, will result in lower numbers of missionary applicants in the short term.

We are investing in a new website to improve online promotion and interaction, and a new CRM database to improve ease and effectiveness of communication with a range of contacts, with the intention that these will help to facilitate our missionary recruitment, and we trust that these will bear fruit regardless of whether or not the country is experiencing lockdown and social distancing measures.

RESERVES POLICY AND PLANS FOR THE FUTURE

Our reserves needs are determined by both the opportunities before us, and the financial impact of any possible, likely, or very likely risks facing us, with the reserves target being calculated by adding together an amount which is opportunity-driven, and an amount which is risk-driven.

As mentioned above in the section on 'Achievements and Performance', we have worked to budget more sustainably for our unrestricted funds, and our budgeted deficit for 2020 of £177k is much lower than the budgeted deficit of £448k in 2019.

The financial impact of the possible, likely, or very likely risks outlined in the risk register being realised is estimated to be £320k. The total reserves requirement, including a provision against the budgeted deficit of 2020 of £177k, is £497k (2019: £912k). The actual level of reserves held by the charity is £1.02m (2019:

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

£942k). Therefore, we have been able to end the year with a level of reserves which, while above our required target, we believe to be appropriate and which will put us in a strong position to react to the economic uncertainties generated by Covid-19. Both the reserves policy and the reserves requirement are reviewed at least annually by the Board.

During 2020, we will continue our existing work of sending and supporting missionaries to African peoples, while formulating our next five-year plan. 2020 will be the year in which AIM marks its 125th anniversary, and we are currently planning to mark that event in an appropriate way.

At the time of writing, much of our attention has been given to responding to the Covid-19 crisis as it affects every aspect of our work, and so we are very aware that we need to hold our plans loosely before God, as we respond to the threats and opportunities which the situation brings.

All of our plans for the future are offered as a response which is wholly dependent on God. We are totally committed to seeing God glorified as his Kingdom is extended among the peoples of Africa, but we know that it is God, and only God, who has the ability to fulfil that vision. Likewise, while these plans reflect our response to that vision and its call to mobilise personnel into ministry among African peoples, we acknowledge our absolute dependence on God to see that vision become reality. Furthermore, the response represents a financial commitment which can only be sustained as God releases the necessary financial resources, thus enabling the mobilising ministry to be completed, a fact which we are particularly mindful of when faced with a time of financial challenge.

GOVERNANCE AND MANAGEMENT

Africa Inland Mission International is a charitable company ('the charity') whose business is governed by a Board of Trustees (details of which can be found on page 1). The Memorandum and Articles of Association by which the charity is governed were revised in 2009.

The Board of Trustees met four times in 2019 and operates the Policy Governance (Carver) model of governance. This is a method of governance that enables boards to focus on the future of the organisation and its own governance processes, while empowering the CEO and the staff to manage the organisation within pre-defined boundaries. Policy Governance strengthens the organisation through board adoption of a comprehensive set of written policies and protects the organisation through board monitoring of policy compliance.

The Policy Manual has been reviewed to ensure its alignment with the seven principles set out in the Charity Governance Code (3rd Edition 2019). Subsequently several adaptations have been made to the Policy Manual to ensure the continued good governance of the charity.

Using this model, the Board governs the charity on behalf of the moral 'owners' through formal written policies. These policies define the Ends, Governance Process, Board-Executive Relationship and Executive Limitations. Compliance with these policies is monitored through a system of Board self-evaluation, formal CEO monitoring reporting, external audit and direct inspection.

The Trustees:

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

- are recruited from committed evangelical Christians, with a heart for African people and who possess a mixture of the skills and experience required to govern the charity.
- serve for a term of three years and are eligible for reappointment.
- go through a process of induction and ongoing training to ensure that they have a good understanding of the work of the charity, their legal responsibilities as trustees (including the principles of charity law and financial management), the chosen mode of governance and the strategic plans in place. This induction and training takes place via a number of different means, including spending informal time with the CEO and/or the Board Chair, and reading through literature and other key documents relating to work of the charity and the mode of governance.

The trustees have delegated to the CEO the responsibility for maintaining adequate controls and reporting to the trustees on a regular basis.

Remuneration and benefits of all the charity's personnel (including the key management personnel) are set in line with other comparable organisations, taking into account the level of skills and experience required, responsibility given, and the rate of inflation. In particular, reference will be made to the most recent Global Connections salary survey, and salaries paid by other local businesses and charities. The CEO's level of remuneration is set and agreed by the trustees; all other positions are set by individual line managers and agreed by the members of the Leadership Team.

All the trustees give freely of their time, and no trustee received remuneration for their work for the charity in the year.

An annually updated register of interests is held for both trustees and key management personnel in order to identify any potential conflicts of interest. In the event of a conflict of interest arising, the trustee or staff member is asked either to leave the room and/or take no part in any discussion or decision.

SAFEGUARDING

The trustees of AIM acknowledge the four expectations placed on them by the Charity Commission namely to:

- Provide a safe and trusted environment: safeguarding involves a duty of care to everyone who comes into contact with AIM, not just vulnerable beneficiaries such as children and young people.
- Set an organisational culture that prioritises safeguarding, so it is safe for people to report incidents and concerns in the knowledge they will be dealt with appropriately.
- Have adequate safeguarding policies, procedures and measures to protect people and make sure these are made public, reviewed regularly and kept up to date.
- Handle incidents as they arise. Report them to the relevant authorities including the police and the Charity Commission; we recognise the need to learn from any mistakes and put in place the relevant mechanisms to stop them happening again.

The trustees are committed to these expectations and have safeguarding policies and procedures in place; however, we recognise the need continually to review these policies and procedures and are committed to that process. One of the trustees has specific responsibilities as the safeguarding lead on the Board.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors in relation to company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure of the charity during that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

STATEMENT OF DISCLOSURE TO AUDITORS

The trustees who held office at the date of approval of this Annual Report, as set out above each confirm that:

- so far as they are aware, there is no relevant audit information (information required by the charity's auditor in connection with preparing their report) of which the charity's auditors are unaware; and
- as the directors of the charity the trustees have taken all the steps they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.
- these financial statements have been drawn up in accordance with current statutory requirements and the "Statement of Recommended Practice: Accounting and Reporting by Charities", published by the Charity Commission for England and Wales in 2019.

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The trustees had relevant provisions in place during the year.

AFRICA INLAND MISSION INTERNATIONAL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

AUDITORS

Mazars LLP have signified their willingness to continue as auditors to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019) and in accordance with the Financial Reporting Standard 102 for charities.

Approved by the Board of Trustees and signed on their behalf by:



H Curran
Chair

Date: 11th June 2020

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2019

OPINION

We have audited the financial statements of Africa Inland Mission International (the 'charity') for the year ended 31st December 2019 which comprise of The Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER – IMPACT OF THE OUTBREAK OF COVID-19 ON THE FINANCIAL STATEMENTS

In forming our opinion on the company financial statements, which is not modified, we draw your attention to the trustees' view on the impact of the Covid-19 as disclosed throughout the document, and the consideration in the going concern basis of preparation on page 14 and non-adjusting post balance sheet events on page 39.

Since the balance sheet date there has been a global pandemic from the outbreak of Covid-19, the potential impact of which became significant in March 2020 and is causing widespread disruption to normal patterns of business activity across the world, including the UK.

The full impact following the recent emergence of Covid-19 is still unknown. It is therefore not currently possible to evaluate all the potential implications to the charity's trade, supporters, missionaries, suppliers and the wider economy.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2019

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Strategic Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2019

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AFRICA INLAND MISSION INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2019

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

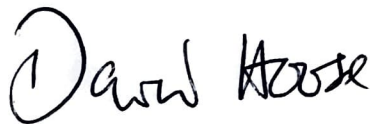
We have been appointed as auditors under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose

(Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

Park View House
58 The Ropewalk
Nottingham
NG1 5DW

Date: 25 June 2020

AFRICA INLAND MISSION INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2019	2019	2019	2018
		General	Designated	Restricted	Total	Total
		Funds	Funds	Funds	Funds	Funds
	Note	£	£	£	£	£
Income from:						
Donations and legacies	2	610,861	-	1,924,003	2,534,864	2,135,706
Charitable activities	2	2,660	-	-	2,660	4,787
Investments	2	12,665	-	-	12,665	35,375
Total incoming resources		626,186	-	1,924,003	2,550,189	2,175,868
Expenditure on:						
Raising Funds	3	42,300	-	4,862	47,162	51,093
Charitable Activities	3	505,511	9,512	1,861,488	2,376,511	2,526,627
Total	4	547,811	9,512	1,866,350	2,423,673	2,577,720
Net gains on investments	7	-	-	-	-	5,713
Net income/(expenditure)		78,375	(9,512)	57,653	126,516	(396,139)
Transfers between funds	10	2,959	(2,959)	-	-	-
Net movement in funds		81,334	(12,471)	57,653	126,516	(396,139)
Reconciliation of funds:						
Total funds brought forward		942,141	489,185	897,461	2,328,787	2,724,926
Total funds carried forward		1,023,475	476,714	955,114	2,455,303	2,328,787

AFRICA INLAND MISSION INTERNATIONAL

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2019

Company Registration No:

04598557

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible fixed assets	6		426,558		436,814
Investments	7		3		2
			<u>426,561</u>		<u>436,816</u>
Current assets					
Debtors	8	520,472		64,849	
Cash at bank and in hand		<u>1,571,942</u>		<u>1,905,752</u>	
		2,092,414		1,970,601	
Creditors:					
Amounts falling due within one year	9	<u>(63,672)</u>		<u>(78,630)</u>	
Net current assets			<u>2,028,742</u>		<u>1,891,971</u>
Net assets	10		<u>2,455,303</u>		<u>2,328,787</u>
Funds					
Unrestricted:					
General Fund		1,023,475		942,141	
Designated Funds	12	476,714		489,185	
Revaluation Reserve	12	<u>-</u>		<u>-</u>	
		1,500,189		1,431,326	
Restricted Funds	11		<u>955,114</u>		<u>897,461</u>
			<u>2,455,303</u>		<u>2,328,787</u>

Approved by the Board of Trustees and signed on its behalf by:



H Curran
Chair

Date: 11th June 2020

AFRICA INLAND MISSION INTERNATIONAL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Net cash used in operating activities	(a)	<u>(344,671)</u>	<u>(373,174)</u>
Cash flows from investing activities:			
Returns on investments			
Dividends, interest and rents from investments		12,665	35,375
Purchase of property, plant and equipment		(1,804)	-
Proceeds from sale of investments		-	802,940
Net cash provided by (used in) investing activities		<u>10,861</u>	<u>838,315</u>
Change in cash and cash equivalents in the reporting period		(333,810)	465,141
Cash and cash equivalents at the beginning of the reporting period		<u>1,905,752</u>	<u>1,440,611</u>
Cash and cash equivalents at the end of the reporting period		<u>1,571,942</u>	<u>1,905,752</u>

FOOTNOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of net outgoing resources for the year to net outflow from operating activities

Net incoming/(outgoing) resources	126,516	(401,852)
Less: dividends & interest	(12,665)	(35,375)
Add: depreciation	12,060	11,461
(Increase)/Decrease in debtors	(455,623)	48,728
(Decrease)/Increase in creditors	(14,958)	3,863
Net cash outflow from operating activities	<u>(344,671)</u>	<u>(373,174)</u>

(b) Increase in Cash

Opening balance	1,905,752	1,440,611
Balance at 31 December 2019	<u>1,571,942</u>	<u>1,905,752</u>
(Decrease)/increase in year	<u>(333,810)</u>	<u>465,141</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Africa Inland Mission International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

No material uncertainties that may cast significant doubt about our ability to continue as a going concern have been identified by the trustees. We have looked particularly closely at the potential impact of Covid-19, recognising that this will almost certainly have a negative impact on income to both our unrestricted and restricted funds. Although it is difficult to predict what level of decrease in income we might experience, we have projected forward based on a scenario which would be far worse than what we believe to be likely, and our current level of reserves would allow us to continue to operate as a going concern, even if donations to our unrestricted funds were to drop by 66%, and if they were to remain at that level until the end of 2021.

c) Funds

Restricted funds, which have been given for a specific purpose and can only be used for that purpose without the consent of the donor, are differentiated from unrestricted funds which may be used for any of the general purposes of the charity decided by the trustees.

Funds designated by the trustees for a specific purpose are also unrestricted.

d) Grants

Africa Inland Mission International makes occasional limited grants for the work in accordance with its charitable objects from its unrestricted income.

e) Depreciation

All properties, property refurbishment and computers and equipment worth more than £1,500 are capitalised.

Depreciation is calculated so as to write off the cost over the expected useful life of the assets concerned as follows:

Property	- over 50 years from date of property purchase
Major property refurbishment	- over 15 years from date of the refurbishment
Computers and equipment	- over 3 years from date of purchase

The purchase price of the freehold property is considered to be 20% for land (which is not depreciated) and 80% for buildings (which is depreciated as above).

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

f) Fixed Asset Investments

Investments are initially stated at their transaction value, and subsequently measured at market value at the balance sheet date. Realised and unrealised gains or losses for the year are accounted for through the Statement of Financial Activities.

g) Incoming resources

Donations

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income and interest receivable

Interest entitlements are accounted for as they accrue and dividends are accounted for when due and payable.

h) Resources expended

All expenditure is recognised on an accruals basis.

Cost of Generating Funds

Cost of generating funds are costs directly incurred in seeking voluntary donations, as well as a proportion of staff costs and overheads.

Support Costs

Support costs are allocated across the charitable activities as an estimate of time spent on each activity.

Home Administration Costs

These are the contributions made by Mission Partners in the form of either a flat rate charge, in the case of short termers, or for long termers and projects as a percentage of received support donations used towards the ongoing Mobilisation, Recruitment and Member Care costs incurred by the charity.

Governance Costs

Governance costs are costs directly incurred in order for the charity to fulfil its legal and statutory requirements, as well as a proportion of staff costs and overheads.

Pension Contributions

Pension contributions are accounted for as contributions are payable.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

i) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

j) Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.

k) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2 ANALYSIS OF INCOMING RESOURCES

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<i>Voluntary Income</i>				
General donations	205,671	1,798,304	2,003,975	2,082,174
Legacies	405,190	125,699	530,889	53,532
Total voluntary income	610,861	1,924,003	2,534,864	2,135,706
<i>Charitable Activities</i>				
Conference income	1,550	-	1,550	4,687
Items sold	1,110	-	1,110	100
Total charitable activities	2,660	-	2,660	4,787
<i>Investment income</i>				
Investment income	-	-	-	27,789
Interest received	12,665	-	12,665	7,586
Total investment income	12,665	-	12,665	35,375
Total Incoming Resources	626,186	1,924,003	2,550,189	2,175,868

Incoming resources are
split as follows:

United Kingdom	88%
Europe	5%
Rest of the World	7%

In 2018, of the total incoming resources, £1,873,709 were to restricted funds and £302,159 was to unrestricted funds.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

3 RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
COST OF GENERATING FUNDS	42,300	-	4,862	47,162	51,093
CHARITABLE ACTIVITIES					
Mobilisation, Recruitment and Member Care					
Long Term	443,737	9,277	53,114	506,128	671,228
Short Term	178,265	210	14,616	193,091	184,500
Sub total	622,002	9,487	67,730	699,219	855,728
 Missionaries and projects	-	-	1,644,731	1,644,731	1,625,425
 Governance costs	29,085	25	3,453	32,563	45,475
Home Administration	(145,574)	-	145,574	-	--
	505,513	9,512	1,861,488	2,376,513	2,525,628
	547,813	9,512	1,866,350	2,423,675	2,577,721

In 2018, of the total resources expended, £1,833,894 was to restricted funds and £743,827 was to unrestricted funds.

4 TOTAL RESOURCES EXPENDED

Resources expended are stated after charging:

	2019 £	2018 £
Operating Leases	4,507	4,507
Depreciation	12,060	11,461
Auditor's remuneration	10,037	9,840

Taxation

As a charity, Africa Inland Mission International is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4 TOTAL RESOURCES EXPENDED (CONTINUED)

Staff Costs

	Total 2019 £	Total 2018 £
Total Gross Salaries	1,029,140	1,121,288
Employers' NI	64,481	72,564
Employers' Pension Costs	143,875	161,194
Redundancy	20,952	-
	<u>1,258,448</u>	<u>1,355,046</u>

No employee had emoluments in excess of £60,000 (2018: Nil)
Contributions were made to the Global Connections pension scheme.
Employers' NI includes provision for Class 2 VDW contributions for overseas workers.

The key management personnel of the charity comprises the CEO, the Associate European Director (until February 2019), the Personnel Director, the Finance Director, the Mobilisation Director and the Communications Manager (from September 2019). The total employee benefits of the key management personnel were £206,157 (2018: £217,219).

The average number of employees, analysed by function was:

	2019	2018
Long Term	15	18
Short Term	5	5
Missionaries	55	61
(serving for at least one year)		
Total	<u>75</u>	<u>84</u>

The full-time equivalent number of employees, analysed by function was:

	2019	2018
Long Term	12	16
Short Term	4	4
Missionaries	55	61
(serving for at least one year)		
Total	<u>71</u>	<u>81</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4 TOTAL RESOURCES EXPENDED (CONTINUED)

Related party transactions

No trustee received any remuneration for their services during the year.

The aggregate value of donations without conditions in the year from trustees and key management personnel was £15,051 (2018: £11,679).

Additionally, £243 was received from two trustees for attendance at an AIM Conference (2018: £80 one trustee). These transactions were made on the same terms as for other members of the public.

No payments were made to trustees for reimbursement of travel expenses during 2019 for travel expenses (£807 to four trustees in 2018).

£50,323 (2018: £59,580) was paid for the costs of the daughter and son-in-law of J Byrne in connection with their employment and ministry as missionaries of Africa Inland Mission International.

Volunteers

In addition to the employees above, Africa Inland Mission International received voluntary help from a number of individuals: 25 served in Africa on the short term programme, 3 on Summer Teams, 17 on individual placements of between 1 and 12 months, 2 on a Bible College Placement, 1 on the GO programme and 2 on student electives.

14 individuals served in the Nottingham office as part of the mailing team for our publications.

2 individuals served in the Nottingham office providing administrative help.

We are very grateful to these volunteers and their willingness to serve in this way.

Although it is difficult to put a monetary service, we trust that their work will provide long term fruit for God's kingdom.

5 GRANTS

During the year, no grants were made (2018: £20,000).

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

6 TANGIBLE FIXED ASSETS

	Freehold Property £	Computers & Equipment £	Total £
Cost			
At 1 st January 2019	770,243	115,468	885,711
Additions in year	-	1,804	1,804
Disposals	-	(47,918)	(47,918)
At 31 st December 2019	770,243	69,354	839,597
Depreciation			
At 1 st January 2019	334,127	114,769	448,896
Charged in year	10,758	1,301	12,060
Disposals	-	(47,918)	(47,918)
At 31 st December 2019	344,885	68,151	413,035
Net book value			
At 31 st December 2019	425,358	1,203	426,558
At 31 st December 2018	436,117	701	436,816

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7 FIXED ASSET INVESTMENTS

	2019 £	2018 £
Quoted Investments		
Market value at 1 st January 2019	2	797,230
Disposals	-	(802,940)
Net realised gains	-	5,712
Net unrealised gains	1	-
Market value at 31 st December 2019	<u>3</u>	<u>2</u>
Historical cost at 31 st December 2019	<u>3</u>	<u>2</u>

At 31st December 2019, investments were 1 unit of the COIF Charities Ethical Investment Fund, a common investment for charities, managed by CCLA Investment Limited.

Fixed asset investments are held primarily to provide an investment return for the Charity.

8 DEBTORS

	2019 £	2018 £
Income tax recoverable	12,593	14,364
Prepayments & accrued interest	28,974	28,776
Other debtors	<u>478,905</u>	<u>21,709</u>
	<u>520,472</u>	<u>64,849</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Accruals	31,885	33,811
Other creditors	17,620	27,531
Other tax and NI	<u>14,167</u>	<u>17,288</u>
	<u>63,672</u>	<u>78,630</u>

AFRICA INLAND MISSION INTERNATIONAL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net current assets less liabilities £	Total £
Restricted Funds	-	-	955,114	955,114
Unrestricted Funds				
- Property	425,357	-	-	425,357
- Other Designated Funds	-	-	51,357	51,357
- General Fund	1,202	3	1,022,270	1,023,475
	<u>426,558</u>	<u>3</u>	<u>2,028,741</u>	<u>2,455,303</u>

Transfers Between Unrestricted Funds

	General Funds £	Designated Funds £
Property Fund	10,759	(10,759)
Property Maintenance Fund	(7,800)	(7,800)
	<u>2,959</u>	<u>(2,959)</u>

The above transfers relate to:

- 1) Transfer of property depreciation to property fund
- 2) Transfer of funds to cover future repairs and maintenance to the property as approved by the Trustees

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

11 MOVEMENT IN RESTRICTED FUNDS

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Closing Balance £
Missionary Funds	808,410	1,604,240	(1,678,621)	734,029
Projects	89,051	319,763	(187,729)	221,085
	<u>897,461</u>	<u>1,924,003</u>	<u>(1,866,350)</u>	<u>955,114</u>

At 31st December 2019, funds allocated to projects but not dispersed were as follows:

	Closing Balance £
AIM Europe missionary projects	136,281
Other mobilising regions	58,120
A.I.M. Central Region	6,344
A.I.M. Eastern Region	4,671
A.I.M. Northern Region	2,719
A.I.M. Southern Region	2,048
A.I.M. International Office	6,112
Africa Based Support	2,190
R.V.A.	2,180
A.I.M. Diaspora Region	420
	<u>221,085</u>

AFRICA INLAND MISSION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

12 DESIGNATED FUNDS

	Opening Balance	Transfers from General Funds	Direct Costs	Transfers to General Funds	Closing Balance
	£	£	£	£	£
Property Fund	436,115	-	-	(10,759)	425,356
Property Maintenance Fund	24,215	7,800	(938)	-	31,077
MDF – Special Ministries	11,839	-	(8,574)	-	3,265
MDF – European Partnership Development	17,016	-	-	-	17,016
	489,185	7,800	(9,512)	(10,759)	476,714

Footnotes

(a) The above funds have been set up to earmark general unrestricted funds monies for the objects indicated by the fund title. The main funds currently in use are:

- i. Property Fund: To fund the charity's total freehold and long leasehold property (see details in note 6).
 - ii. Property Maintenance Fund: To fund repair and redecoration work to the charity's property.
 - iii. Ministry Development Fund - Special Ministries: To fund research into the most appropriate means through which to deploy increasing numbers of Missionaries into Africa.
 - iv. Ministry Development Fund – European Partnership Development: To support the work of AIM in Francophone Europe
- (c) Investments are shown in the Balance Sheet at market value.

13 PENSION COMMITMENTS

Africa Inland Mission International operates two defined contribution pension schemes. The assets of the schemes are held separately from those of Africa Inland Mission International in independently administered funds. The amount charged in the accounts represents contributions payable by Africa Inland Mission International to the funds and amounted to £143,875 (2018: £161,194).

14 LEASING COMMITMENTS

At 31 December 2019 there were future minimum lease payments under non-cancellable operating leases as follows:

	2019	2018
	£	£
Less than one year	898	4,507
Within two to five years	-	1,437

15 POST BALANCE SHEET EVENTS

The trustees have concluded that the Covid-19 impact is a non adjusting Post Balance Sheet Event.