

Avail

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2020

Avail

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Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1017386

Principal Office

62 Holborn Approach

Woodhouse

Leeds

West Yorkshire

LS6 2PD

Trustees

The following Trustees served during the year:

Caitlin Mbewe

Chris French

David Medlock

David Vine

Tom Patkai

Key Management Personnel

Founder and Chairman

Christopher French

Administrator

Esther Mary French

Signatory

Peter Phillip French

Mission Worker and signatory for Avail Grace

Olaf Brellenthin

Administrator and signatory for Avail Bolivia

John Britton

Accountants

HCA Group

Capital House

7 Sheepscar Court

Northside Business Park

Leeds

LS7 2BB

Bankers

HSBC UK

PO BOX 105

33 Park Row

Leeds

West Yorkshire

LS1 1LD

Avail

Trustees Annual Report

Investment Advisors

Quilter Cheviot

FCA No 124259

Millennium Bridge House

Lambeth Hill

London

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document for the advancement of the Christian religion worldwide for the relief of persons who are in need, hardship or distress or who are aged or sick.

The main activities undertaken in relation to those purposes are to establish Churches, Bible training centres, Orphanages, Medical Clinics and provide facilities for the teaching of healthcare, hygiene and other related matters.

To provide financial and support to other trusts and organisations operating in similar charitable fields, to send personal from Churches in the United Kingdom to other parts of the world to further the work of the trust and to provide travel and accommodation for missionaries and other Christian workers, their wives, husbands and children.

Raising of funds from previous donors and seeking new donors, to help with the aims of the charity.

Raising funds and invite and receive contributions from any person or persons whatsoever by the way of loan, subscription, donations and otherwise provided that the trustee shall not undertake any permanent trading activities in raising funds for the said objects.

Establish and operate both current accounts and deposits accounts with Bankers in the name of the Trust, for the trustees to utilise funds and personal to help in charitable fields.

Our aims to arrange, organise and assist in conferences, camps, house-parties and other activities for Christian teaching and fellowship, to help in the teaching of healthcare, hygiene and other related matters. Long-term aims is for our current support to the relief of persons in need, hardship or distress or who are aged or sick worldwide and whenever our support is needed, in that in healthcare, natural disasters, and or guidance.

FINANCIAL REVIEW

We continue to recognise the hand of the Lord and are blessed both in our core values and being able to continue supporting different ones around the world. We were able to raise £20,000 for the transport need in Bolivia. We opened another appeal regarding the effects of Covid-19 around the world, which immediately received several thousands of pounds. The total amount will be recorded in next years accounts. It would be untrue to say we have had an easy year as we have needed to rewrite our accountability, application and safeguarding policies since discovering there were loopholes that needed to be reviewed and changed.

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Trustees Annual Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Chris French

Trustee

07 August 2020



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Independent Examiners Report

Independent Examiner's Report to the trustees of Avail

I report to the trustees on my examination of the accounts of Avail for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ICAEW (The Institute of Chartered Accountants in England and Wales).

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Raza Effendi FCA MBA

ICAEW (The Institute of Chartered Accountants in England and Wales)

HCA Group

Capital House

7 Sheepscar Court

Northside Business Park

Leeds

LS7 2BB

07 August 2020

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Statement of Financial Activities

for the year ended 31 March 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	3	553,306	26,758	580,064	376,471
Total		553,306	26,758	580,064	376,471
Expenditure on:					
Mission Support	4	405,304	12,384	417,688	273,534
Overheads	5	40,823	6,742	47,565	43,509
Total		446,127	19,126	465,253	317,043
Net income	6	107,179	7,632	114,811	59,428
Net income before other gains/(losses)		107,179	7,632	114,811	59,428
Net movement in funds		107,179	7,632	114,811	59,428
Reconciliation of funds:					
Total funds brought forward		195,909	233,738	429,647	370,219
Total funds carried forward		303,088	241,370	544,458	429,647

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Balance Sheet

at 31 March 2020

Charity No. 1017386

		2020	2019
		£	£
Fixed assets			
Tangible assets	8	3,307	3,890
		<u>3,307</u>	<u>3,890</u>
Current assets			
Debtors	9	9,005	30,848
Investments	10	170,000	-
Cash at bank and in hand		363,346	396,110
		<u>542,351</u>	<u>426,958</u>
Creditors: Amount falling due within one year	11	(1,200)	(1,201)
Net current assets		<u>541,151</u>	<u>425,757</u>
Total assets less current liabilities		<u>544,458</u>	<u>429,647</u>
Net assets excluding pension asset or liability		<u>544,458</u>	<u>429,647</u>
Total net assets		<u><u>544,458</u></u>	<u><u>429,647</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	13	241,369	233,738
		<u>241,369</u>	<u>233,738</u>
Unrestricted funds			
Designated funds	13	303,089	195,909
		<u>303,089</u>	<u>195,909</u>
Total funds		<u><u>544,458</u></u>	<u><u>429,647</u></u>

Approved by the trustees on 07 August 2020

And signed on their behalf by:

Chris French

Trustee

07 August 2020

Chris French

Avail

Notes to the Accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. These are unrestricted funds earmarked by the trustees for particular purposes.
Designated funds	
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Equipment	15% reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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Notes to the Accounts

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	327,482	22,770	350,252
Charitable activities	24,237	1,983	26,220
Total	351,719	24,753	376,472
Expenditure on:			
Charitable activities- Disaster Relief	258,056	15,478	273,534
Overheads	34,899	8,611	43,510
Total	292,955	24,089	317,044
Net income	58,764	664	59,428
Net income before other gains/(losses)	58,764	664	59,428
Other gains and losses:			
Net movement in funds	58,764	664	59,428
Reconciliation of funds:			
Total funds brought forward	267,834	102,385	370,219
Total funds carried forward	326,598	103,049	429,647

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Donations	523,388	23,771	547,159	350,252
Gift Aid	29,918	2,987	32,905	26,219
	553,306	26,758	580,064	376,471

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Notes to the Accounts

4 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Gifts and Mission Support	379,600	100	379,700	256,712
Disaster Relief	25,570	-	25,570	1,017
Child Support	134	12,284	12,418	15,805
	<u>405,304</u>	<u>12,384</u>	<u>417,688</u>	<u>273,534</u>

5 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Motor and travel costs	23,732	-	23,732	9,553
Premises and Conference	9,861	2,175	12,036	20,720
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	583	-	583	686
General administrative costs	5,447	4,567	10,014	11,350
Legal and professional costs	1,200	-	1,200	1,200
	<u>40,823</u>	<u>6,742</u>	<u>47,565</u>	<u>43,509</u>

6 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	583	686

7 Staff costs

No employee received emoluments in excess of £60,000.

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Notes to the Accounts

8 Tangible fixed assets

	Fixtures and Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2019	30,776	30,776
At 31 March 2020	<u>30,776</u>	<u>30,776</u>
Depreciation and impairment		
At 1 April 2019	26,886	26,886
Depreciation charge for the year	583	583
At 31 March 2020	<u>27,469</u>	<u>27,469</u>
Net book values		
At 31 March 2020	<u>3,307</u>	<u>3,307</u>
At 31 March 2019	<u>3,890</u>	<u>3,890</u>

9 Debtors

	2020	2019
	£	£
Other debtors	9,005	30,848
	<u>9,005</u>	<u>30,848</u>

10 Current asset investments

	2020	2019
	£	£
Listed investments	170,000	-
	<u>170,000</u>	<u>-</u>

11 Creditors:
amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	1,200	1,201
	<u>1,200</u>	<u>1,201</u>

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Notes to the Accounts

12 Movement in funds

	At 1 April 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2020 £
Restricted funds:				
Restricted income funds:				
	233,738	26,758	(19,127)	241,369
<i>Total</i>	<u>233,738</u>	<u>26,758</u>	<u>(19,127)</u>	<u>241,369</u>
Unrestricted funds:				
Designated funds:				
	195,909	553,306	(446,126)	303,089
<i>Total</i>	<u>195,909</u>	<u>553,306</u>	<u>(446,126)</u>	<u>303,089</u>
 Total funds	 <u>429,647</u>	 <u>580,064</u>	 <u>(465,253)</u>	 <u>544,458</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	3,307	-	3,307
Net current assets	371,151	170,000	541,151
	<u>374,458</u>	<u>170,000</u>	<u>544,458</u>

14 Reconciliation of net debt

	At 1 April 2019 £	Cash flows £	New HP/Finance leases £	At 31 March 2020 £
Cash and cash equivalents	396,110	(32,764)		363,346
	<u>396,110</u>	<u>(32,764)</u>	<u>-</u>	<u>363,346</u>
 Net debt	 <u>396,110</u>	 <u>(32,764)</u>	 <u>-</u>	 <u>363,346</u>

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Statement of Cash flows

for the year ended 31 March 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	114,811	59,426
Adjustments for:		
Depreciation of property, plant and equipment	583	686
Decrease/(Increase) in trade and other receivables	21,843	(827)
Decrease in trade and other payables	(1)	(142)
Net cash provided by operating activities	<u>137,236</u>	<u>59,143</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	137,236	59,143
Cash and cash equivalents at the beginning of the year	396,110	336,967
Cash and cash equivalents at the end of the year	<u>533,346</u>	<u>396,110</u>
Components of cash and cash equivalents		
Cash and bank balances	363,346	396,110
	<u>363,346</u>	<u>396,110</u>

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Detailed Statement of Financial Activities

for the year ended 31 March 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Donations	523,388	23,771	547,159	350,252
Gift Aid	29,918	2,987	32,905	26,219
	<u>553,306</u>	<u>26,758</u>	<u>580,064</u>	<u>376,471</u>
Total income and endowments	553,306	26,758	580,064	376,471
Expenditure on:				
Charitable activities				
Gifts and Mission Support	379,600	100	379,700	256,712
Disaster Relief	25,570	-	25,570	1,017
Child Support	134	12,284	12,418	15,805
	<u>405,304</u>	<u>12,384</u>	<u>417,688</u>	<u>273,534</u>
Total of expenditure on charitable activities	405,304	12,384	417,688	273,534
Motor and travel costs				
Travel and subsistence	23,732	-	23,732	9,553
	<u>23,732</u>	<u>-</u>	<u>23,732</u>	<u>9,553</u>
Premises costs				
Rent	6,966	2,175	9,141	6,465
Other premises costs	2,895	-	2,895	14,255
	<u>9,861</u>	<u>2,175</u>	<u>12,036</u>	<u>20,720</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and Equipment	583	-	583	686
Bank charges	868	122	990	1,211
Software, IT support and related costs	3,818	-	3,818	3,585
Sundry expenses	364	4,200	4,564	5,777
Telephone, fax and broadband	397	245	642	777
	<u>6,030</u>	<u>4,567</u>	<u>10,597</u>	<u>12,036</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>

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Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>40,823</u>	<u>6,742</u>	<u>47,565</u>	<u>43,509</u>
Total expenditure	446,127	19,126	465,253	317,043
Net income	<u>107,179</u>	<u>7,632</u>	<u>114,811</u>	<u>59,428</u>
Net income before other gains/(losses)	107,179	7,632	114,811	59,428
Net movement in funds	<u>107,179</u>	<u>7,632</u>	<u>114,811</u>	<u>59,428</u>
Reconciliation of funds:				
Total funds brought forward	195,909	233,738	429,647	370,219
Total funds carried forward	<u>303,088</u>	<u>241,370</u>	<u>544,458</u>	<u>429,647</u>