

Avail

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2019

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1017386

Trustees

The following Trustees served during the year:

Caitlin Mbewe

Chris French

David Medlock

David Vine

Tom Patkai

Accountants

HCA Group

Capital House

7 Sheepscar Court

Northside Business Park

Leeds

LS7 2BB

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.

Avail Trustees Annual Report, April 1st 2018 to March 31st 2019

We are again very pleased with the year's growth in understanding mission and mission workers' benefits and hindrances. Our finances remain healthy. The trustees themselves work together as a unit which adds strength to the organisation. We continue to visit the workers as much as possible but have been set back as not all trustees have been available to travel.

We are pleased to report that the considered hindrance reported last year is settled. Our own safeguarding continues, with risk assessments and crisis management policies continuing hand in hand with our pastoral support for permanent homecoming (referred to as Re-entry).

We produced a safeguarding policy and the reasons for investing funds against a rainy day.

Several mission workers declared their intention to return home from the field of service which at first was a bit depressing. We understood their reasoning and were happy for them. A slow trickle of new applicants sweetened the disappointments and we look forward to the next year for a greater increase.

Once more we are grateful to the Lord Jesus for directing our paths and granting us wisdom at crucial times. We continue to serve those who serve with joy and thanksgiving.

Signed on behalf of the charity's trustees

Chris French

Trustee

31 July 2019

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 2019 which comprise the Statement of Financial Activities, the Balance Sheet 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.

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

31 July 2019

Avail
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:					
Donations and legacies	3	349,428	27,045	376,473	472,430
Investments	4	-	-	-	1
Total		349,428	27,045	376,473	472,431
Expenditure on:					
Raising funds	5	278,174	15,478	293,652	414,343
Charitable activities	6	1,017	-	1,017	-
Other	7	22,378	-	22,378	18,693
Total		301,569	15,478	317,047	433,036
Net gains on investments		-	-	-	-
Net income	8	47,859	11,567	59,426	39,395
Net income before other gains/(losses)		47,859	11,567	59,426	39,395
Other gains and losses:					
Net movement in funds		47,859	11,567	59,426	39,395
Reconciliation of funds:					
Total funds brought forward		267,834	102,387	370,221	330,826
Total funds carried forward		315,693	113,954	429,647	370,221

Avail
BALANCE SHEET
at 31 March 2019

Charity No. 1017386		2019 £	2018 £
Fixed assets			
Tangible assets	10	<u>3,890</u>	<u>4,576</u>
		3,890	4,576
Current assets			
Debtors	11	30,848	30,021
Cash at bank and in hand		<u>396,110</u>	<u>336,967</u>
		426,958	366,988
Creditors: Amount falling due within one year	12	<u>(1,201)</u>	<u>(1,343)</u>
Net current assets		425,757	365,645
Total assets less current liabilities		<u>429,647</u>	<u>370,221</u>
Net assets excluding pension asset or liability		429,647	370,221
Total net assets		<u>429,647</u>	<u>370,221</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		<u>113,954</u>	<u>102,387</u>
		113,954	102,387
Unrestricted funds	13		
General funds		<u>315,693</u>	<u>267,834</u>
		315,693	267,834
Reserves	13		
Total funds		<u>429,647</u>	<u>370,221</u>

Approved by the trustees on 31 July 2019

And signed on their behalf by:

Chris French
Trustee
31 July 2019

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.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies	444,860	27,570	472,430
Investments	1	-	1
Total	<u>444,861</u>	<u>27,570</u>	<u>472,431</u>
Expenditure on:			
Raising funds	399,979	14,364	414,343
Other	18,693	-	18,693
Total	<u>418,672</u>	<u>14,364</u>	<u>433,036</u>
Net income	<u>26,189</u>	<u>13,206</u>	<u>39,395</u>
Net income before other gains/(losses)	26,189	13,206	39,395
Other gains and losses:			
Net movement in funds	<u>26,189</u>	<u>13,206</u>	<u>39,395</u>
Reconciliation of funds:			
Total funds brought forward	237,224	93,602	330,826
Total funds carried forward	<u>263,413</u>	<u>106,808</u>	<u>370,221</u>

3 Income from donations and legacies

Unrestricted	Restricted	Total 2019	Total 2018
£	£	£	£
300,438	27,045	327,483	409,612
22,770	-	22,770	35,248
24,237	-	24,237	26,261
1,983	-	1,983	1,309
<u>349,428</u>	<u>27,045</u>	<u>376,473</u>	<u>472,430</u>

4 Income from investments

Total 2019	Total 2018
£	£
-	1
<u>-</u>	<u>1</u>

NOTES TO THE ACCOUNTS

5 Expenditure on raising funds

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
<i>Costs of generating voluntary income</i>				
	262,696	15,478	278,174	399,979
	15,478	-	15,478	14,364
	<u>278,174</u>	<u>15,478</u>	<u>293,652</u>	<u>414,343</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2019	Total 2018
	£	£	£
<i>Expenditure on charitable activities</i>			
	1,017	1,017	-
<i>Governance costs</i>			
	<u>1,017</u>	<u>1,017</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
Motor and travel costs	9,553	9,553	12,080
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	686	686	807
General administrative costs	10,939	10,939	4,606
Legal and professional costs	1,200	1,200	1,200
	<u>22,378</u>	<u>22,378</u>	<u>18,693</u>

8 Net income before transfers

	2019	2018
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	686	807

9 Staff costs

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

10 Tangible fixed assets

	Fixtures and Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2018	30,776	30,776
At 31 March 2019	<u>30,776</u>	<u>30,776</u>
Depreciation and impairment		
At 1 April 2018	26,200	26,200
Depreciation charge for the year	686	686
At 31 March 2019	<u>26,886</u>	<u>26,886</u>
Net book values		
At 31 March 2019	<u>3,890</u>	<u>3,890</u>
At 31 March 2018	<u>4,576</u>	<u>4,576</u>

11 Debtors

	2019	2018
	£	£
Other debtors	30,848	30,021
	<u>30,848</u>	<u>30,021</u>

12 Creditors:

amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	1,201	1,343
	<u>1,201</u>	<u>1,343</u>

13 Movement in funds

	At 1 April 2018	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2019 £
Restricted funds:				
Restricted income funds:				
	102,387	27,045	(15,478)	113,954
<i>Total</i>	<u>102,387</u>	<u>27,045</u>	<u>(15,478)</u>	<u>113,954</u>
Unrestricted funds:				
General funds	267,834	349,428	(301,569)	315,693
Revaluation Reserves:				
Total funds	<u>370,221</u>	<u>376,473</u>	<u>(317,047)</u>	<u>429,647</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	3,890	3,890
Net current assets	425,757	425,757
	<u>429,647</u>	<u>429,647</u>