

**Charity registration number 1173195**

**Company registration number 09923116 (England and Wales)**

**ADF INTERNATIONAL (UK)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# ADF INTERNATIONAL (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
<b>Secretary</b>	Ms J Hensellek	
<b>Charity number</b>	1173195	
<b>Company number</b>	09923116	
<b>Registered office</b>	16 Old Queen Street London SW1H 9HP	
<b>Independent examiner</b>	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
<b>Bankers</b>	Barclays Bank 1 Churchill Place London E14 5HP	
<b>Accountants</b>	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

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# ADF INTERNATIONAL (UK)

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# **ADF INTERNATIONAL (UK)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 30 JUNE 2022***

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The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

### **Financial review**

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **Investment policy**

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

### **Principle risks and uncertainties**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

### **Next 12 months**

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

### **Structure, governance and management**

The charity is a company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

Mr N Daley

Philip Young

(Appointed 14 July 2021)

(Appointed 14 July 2021)

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

**Mr P Coleman**

Trustee

Dated: ...15 March 2023.....

# **ADF INTERNATIONAL (UK)**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2022***

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The trustees, who are also the directors of ADF International (UK) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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



# ADF INTERNATIONAL (UK)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

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I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since 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 because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship  
1 Lamb's Passage  
London  
EC17 8AB

Dated: .....16 March 2023.....

# ADF INTERNATIONAL (UK)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

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		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
		<hr/>	<hr/>
<b>Total income</b>		553,823	720,704
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	5	17,479	14,277
		<hr/>	<hr/>
Charitable activities	6	754,888	540,250
		<hr/>	<hr/>
<b>Total expenditure</b>		772,367	554,527
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
		<hr/>	<hr/>
<b>Fund balances at 30 June 2022</b>		298,998	517,542
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ADF INTERNATIONAL (UK)

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		98,152		113,313
<b>Current assets</b>					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
<b>Total assets less current liabilities</b>			<u>298,998</u>		<u>517,542</u>
<b>Income funds</b>					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

**Trustee**

**Company registration number 09923116**

# ADF INTERNATIONAL (UK)

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,886)		(129,810)	
<b>Net cash used in investing activities</b>			(1,886)		(129,810)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
<b>Cash and cash equivalents at end of year</b>			174,162		387,369

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# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2022

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#### 1 Accounting policies

##### Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	483,598	667,922
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	<u>          </u>	<u>          </u>
	483,598	667,922
	<u>          </u>	<u>          </u>

### 4 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Office sublet and deposits	70,225	52,782
	<u>          </u>	<u>          </u>



# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 5 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

### 6 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	£
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

### 8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

### 9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	4
	<u>6</u>	<u>4</u>
Employment costs	2022	2021
	£	£
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u>          </u>	<u>          </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

#### 10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

#### 11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u>          </u>	<u>          </u>
	94,804	75,803
	<u>          </u>	<u>          </u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

### 14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022	2021
	£	£
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

### 15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

### 16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

### 17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### 18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

<b>19 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
	<hr/>	<hr/>
<b>Cash (absorbed by)/generated from operations</b>	<b>(211,321)</b>	<b>199,917</b>
	<hr/> <hr/>	<hr/> <hr/>

### 20 Analysis of changes in net funds

The charity had no debt during the year.

**Charity registration number 1173195**

**Company registration number 09923116 (England and Wales)**

**ADF INTERNATIONAL (UK)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# ADF INTERNATIONAL (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
<b>Secretary</b>	Ms J Hensellek	
<b>Charity number</b>	1173195	
<b>Company number</b>	09923116	
<b>Registered office</b>	16 Old Queen Street London SW1H 9HP	
<b>Independent examiner</b>	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
<b>Bankers</b>	Barclays Bank 1 Churchill Place London E14 5HP	
<b>Accountants</b>	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

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# ADF INTERNATIONAL (UK)

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Notes to the financial statements	10 - 18

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# **ADF INTERNATIONAL (UK)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 30 JUNE 2022***

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The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

### **Financial review**

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **Investment policy**

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

### **Principle risks and uncertainties**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

### **Next 12 months**

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

### **Structure, governance and management**

The charity is a company limited by limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

(Appointed 14 July 2021)

Mr N Daley

(Appointed 14 July 2021)

Philip Young

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

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#### **Organisational structure and decision making**

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

**Mr P Coleman**

Trustee

Dated: ...15 March 2023.....

# **ADF INTERNATIONAL (UK)**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2022***

---

The trustees, who are also the directors of ADF International (UK) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ADF INTERNATIONAL (UK)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

---

I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since 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 because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship  
1 Lamb's Passage  
London  
EC17 8AB

Dated: .....16 March 2023.....

# ADF INTERNATIONAL (UK)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

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		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
		<hr/>	<hr/>
<b>Total income</b>		553,823	720,704
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	5	17,479	14,277
		<hr/>	<hr/>
Charitable activities	6	754,888	540,250
		<hr/>	<hr/>
<b>Total expenditure</b>		772,367	554,527
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
		<hr/>	<hr/>
<b>Fund balances at 30 June 2022</b>		298,998	517,542
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ADF INTERNATIONAL (UK)

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		98,152		113,313
<b>Current assets</b>					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
<b>Total assets less current liabilities</b>			<u>298,998</u>		<u>517,542</u>
<b>Income funds</b>					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

**Trustee**

**Company registration number 09923116**



# ADF INTERNATIONAL (UK)

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,886)		(129,810)	
<b>Net cash used in investing activities</b>			(1,886)		(129,810)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
<b>Cash and cash equivalents at end of year</b>			174,162		387,369

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# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2022

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#### 1 Accounting policies

##### Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	483,598	667,922
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	<u>          </u>	<u>          </u>
	483,598	667,922
	<u>          </u>	<u>          </u>

### 4 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Office sublet and deposits	70,225	52,782
	<u>          </u>	<u>          </u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 5 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

### 6 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	£
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

### 8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	4
	<u>6</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u>          </u>	<u>          </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

#### 10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

#### 11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u>          </u>	<u>          </u>
	94,804	75,803
	<u>          </u>	<u>          </u>



# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

### 14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022	2021
	£	£
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

### 15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

### 16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

### 17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### 18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

<b>19 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
	<u>          </u>	<u>          </u>
<b>Cash (absorbed by)/generated from operations</b>	<b>(211,321)</b>	<b>199,917</b>
	<u>          </u>	<u>          </u>

### 20 Analysis of changes in net funds

The charity had no debt during the year.

**Charity registration number 1173195**

**Company registration number 09923116 (England and Wales)**

**ADF INTERNATIONAL (UK)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# ADF INTERNATIONAL (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr P Coleman Mr A K Moore Mr R Clarke Mr L Wilkinson Mr N Daley Mr P Young	(Appointed 14 July 2021) (Appointed 14 July 2021) (Resigned 14 July 2021)
<b>Secretary</b>	Ms J Hensellek	
<b>Charity number</b>	1173195	
<b>Company number</b>	09923116	
<b>Registered office</b>	16 Old Queen Street London SW1H 9HP	
<b>Independent examiner</b>	Lourens du Plessis, ACA CA(SA) Stewardship 1 Lamb's Passage London EC17 8AB	
<b>Bankers</b>	Barclays Bank 1 Churchill Place London E14 5HP	
<b>Accountants</b>	Critchleys Audit LLP 23- 38 Hythe Bridge Street Oxford OX1 2EP	

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# ADF INTERNATIONAL (UK)

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# **ADF INTERNATIONAL (UK)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 30 JUNE 2022***

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The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charitable objects of the Charity are to advance Christianity for the public benefit both generally and in particular by promoting Christian principles and ethics by supporting and enabling Christians to live and worship in accordance with Christian principles and ethics. In shaping the Charity's objectives and planning its activities, the Trustees have considered and had regard to the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

To further the above objects and vision, the Charity engaged in several different activities in the year. To these ends, ADF International (UK) (hereafter ADF UK) engaged in public commentary and the production of resources, public speaking and training, as well as targeted assistance for those who may be prevented from living and worshipping in accordance with Christian principles and ethics whether by, for example, engaging at a local level or with significant decision-makers.

ADF UK has re-published, updated, and continues to promote the resource 'Christianity in the Workplace: An Employer's Guide to Christian Beliefs'. ADF UK has continued to promote and re-present the new guide and the accompanying online videos to both HR professionals as well as charitable sector organisations and individual members of the public.

ADF UK has continued to advocate so that Christians and others are free to associate and hold events on university campuses. In particular, ADF UK has worked to ensure that government officials and members of parliament are informed as to the detriment suffered by Christian and other societies on campus, as well as identifying potential remedies in the Higher Education (Freedom of Speech) Bill. ADF UK continues to draw the attention of the student representative bodies to their legal obligations regarding freedom of speech and rights of association. In addition, ADF UK is due to publish a booklet for student societies designed to give student leaders confidence regarding their rights to affiliate and host events.

ADF UK staff members have been invited to speak to various student groups during this period. Such lectures have included topics such as the rule of law, the proposed introduction of 'censorship zones', the Freedom of Speech Bill and the rights of student societies to affiliate and host events.

Apart from the campus setting, ADF UK has advocated for greater protections for freedom of speech, in line with international standards, in the application of Public Order legislation. ADF UK also provided targeted assistance where individuals have been prevented from living in accordance with their Christian beliefs. For example, in Liverpool, ADF UK has supported a 76-year-old grandmother who was arrested and subject to a fixed penalty notice for walking, masked, silently in the vicinity of an abortion centre.

ADF UK staff have continued to carefully monitor the cases coming before the courts of the United Kingdom and highlight cases which have a particular bearing on Christian principles and ethics. For example, ADF UK has prepared case summary notes on *Mackereth v. The Department for Work and Pensions*, *Wierowska v. HC-One Oval Ltd*, *Forstater v. CGD* and *Crowter v. Secretary of State for Health and Social Care*, *Goodred v. Portsmouth City Council*; highlighting the implications for Christians being able to live and worship in accordance with Christian principles and ethics.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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At the international level, ADF UK submitted to the 41st Session of the Human Rights Council's Universal Periodic Review Working Group. The submission highlighted areas of concern in respect of the United Kingdom's human rights compliance in protecting freedom of expression and opinion in public spaces and in promoting the right of parents to educate their children in accordance with their religious and philosophical beliefs.

ADF UK staff have made several radio and television appearances (including the BBC, GB News and the Spectator Podcast) to give expert opinion and analysis on stories, laws and policies that affect Christians and others in the UK and around the world. Topics covered by ADF UK staff have included freedom of religion abroad as well as freedom of speech on university campuses and the effect of public order laws on Christian preaching and gatherings.

ADF UK staff have continued to contribute opinion pieces to a variety of media outlets on topics concerning the fundamental rights and freedoms guaranteed by the European Convention of Human Rights, and the ability of Christians to live and worship in accordance with Christian principles and ethics. These media outlets have included The Times, The Critic, and Spiked.

ADF UK staff have participated in conferences in the United Kingdom and Europe that concerned the promotion of Christian principles and ethics, allowing the ADF UK staff members to discover and discuss the latest developments affecting Christians from legal and public-policy perspectives, as well as networking with key individuals and organisations who are knowledgeable and influential in these areas.

ADF UK hosted an Arete Connect event in Westminster, designed to equip young Christian leaders with information on the latest legal and policy developments that could affect Christians. The theme of the three-day residential event was "Cancel Culture and Freedom of Speech in the UK" which brought together around 30 young professionals. They heard from speakers including well-known journalists, legislators, and other community leaders.

ADF UK has submitted responses to public consultations that assessed the status of fundamental rights in the United Kingdom. These included submissions to the public consultation for the Bill of Rights Bill, and the proposed Abortion Services (Safe Access Zones) (Scotland) Bill.

ADF UK staff members worked to defend the rights of Christians living abroad to enjoy freedom of religion or belief. ADF UK participated in the International Ministerial Conference on Freedom of Religion or Belief: London 2022 alongside colleagues from ADF International. ADF UK continues to be a part of the UK Freedom of Religion or Belief Forum and to engage with the members of the All-Party Parliamentary Group on Freedom of Religion or Belief.

In measuring success, the Trustees reviewed the number of areas in which the Charity engaged and the outcome in each case. Where the objective was to inform and equip, the reach of the event or materials was evaluated. Where the objective was to promote and protect the practice of Christianity, the Trustees reviewed the type of assistance provided and the impact that had on the final resolution of the matter.

### **Financial review**

During the year income decreased by £166,881, to £553,823 (2021: £720,704), and expenditure also increased by £218,320, to £772,847 (2021: £554,527). As a result, deficit for the year was £219,024 (2021: surplus of £166,177).

The Trustees are endeavouring to ensure the financial sustainability and the continued success of the Charity with a combination of measures by focusing on the development of our donor base, financial management, as well as broadening the Charity's sources of income. The Trustees hope in the medium term to move into a position where they can retain cash reserves in the region of 3 to 6 months' running costs, which would be in the region of £138,500 to £277,000. The Charity had £174,162 (2021: £387,369) of unrestricted cash reserves at the year end, as increased donations have allowed us to continue to bolster our free reserves.

During the year, the Charity has received financial support in the form of unrestricted donations from Alliance Defending Freedom, a linked Charity in the US which operates under the same principles as ADF International (UK). The companies are not related organisations for 'group' purposes due to a different control structure. The donations do not require repayment and Alliance Defending Freedom has confirmed that it will continue to support ADF International (UK) to meet its day-to-day liabilities as they fall due.

# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **Investment policy**

ADF International (UK) does not hold investments, maintaining its funds as cash balances. As such, there is no policy which could be commonly understood as an "investment policy", related objectives or assessment against those objectives.

### **Principle risks and uncertainties**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees are mindful of the key risks that may face the Charity, in particular in connection with reputational risk and adverse publicity arising out of the kinds of issues on which the Charity may choose to engage in advancing Christian principles and ethics. The Trustees keep these key risks under review, and have developed a risk management framework that will enable them to adopt mitigation strategies as appropriate. The Charity already has in place a risk analysis policy specifically relating to decisions regarding whether or not the Charity should engage (in any way) with litigation in furtherance of the Charity's charitable purposes.

### **Next 12 months**

ADF UK will continue to raise awareness among university students of their rights to affiliate and host events through the promotion of resources that inform them of such rights. Similarly, ADF UK plans to produce a resource for those who 'home educate' their children to inform them of their legal rights and duties.

ADF UK will continue to advocate for clarification of the law where it impinges on the praxis of Christians or on the right to freedom of religion more generally. In particular, ADF UK will advocate for clarification regarding the ability of Christians and others to fully express their deeply held convictions in the public square, including online. Further, ADF UK will continue to monitor – and be prepared to respond to – restrictions on fundamental freedoms including the right to freedom of religion in the UK where not justified as required by law.

### **Structure, governance and management**

The charity is a company limited by limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the reference and administrative details page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Coleman

Mr A K Moore

Mr R Clarke

Mr L Wilkinson

(Appointed 14 July 2021)

Mr N Daley

(Appointed 14 July 2021)

Philip Young

(Resigned 14 July 2021)

Any new Trustees are appointed by the existing Trustees in accordance with the Memorandum and Articles. The current Trustees decide upon the procedures necessary for the induction and training of new Trustees. This will be tailored according to the experience of the new Trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.



# ADF INTERNATIONAL (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### Organisational structure and decision making

Responsibility for setting policy and for making operating decisions rests with the Trustees who meet regularly to monitor the activities of the Charity. The Trustees are in the process of considering a scheme of delegation in relation to the operational management of the Company.

New Trustees are recruited by recommendations from existing Trustees, through the Charity's networks and the wider community of Christians working in the field of religious freedom, or through advertising. When appointing new Trustees, the existing Trustees take into account the requirement of specialist skills needed. New Trustees are appointed at Board meetings following recommendation of the existing Trustees, and provided no objection has been raised by Alliance Defending Freedom (a registered s501(c)(3) non-profit entity in the US). Every new Trustee must affirm their acceptance of the Charity's statement of faith. Apart from the initial Trustees, whose terms of office are staged as set out in the Articles, each Trustee is appointed for a term of three years. A Trustee whose term of office has expired may, if willing and eligible to act, be reappointed.

All new Trustees are presented with a copy of the Articles, The Charity Commission guidance "The Essential Trustee", recent financial statements, key strategy, and business planning documents as well as the Charity's policies and previous minutes of recent Trustees' meetings.

The Trustees have reviewed and adopted pay scales for staff common to other ADF International entities. These are based on the skills required, experience obtained, market conditions and cost of living.

ADF UK is governed by its Trustees who are bound to act in its best interest. Where it provides for greater effectiveness, cost savings, or for other reasons, ADF UK will co-operate with other ADF International entities around the world.

The trustees' report was approved by the Board of Trustees.

....Paul Coleman.....

**Mr P Coleman**

Trustee

Dated: ...15 March 2023.....

# **ADF INTERNATIONAL (UK)**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2022***

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The trustees, who are also the directors of ADF International (UK) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# ADF INTERNATIONAL (UK)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ADF INTERNATIONAL (UK)

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I report to the trustees on my examination of the financial statements of ADF International (UK) (the charity) for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since 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 because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Lourens du Plessis, ACA CA(SA)

Stewardship  
1 Lamb's Passage  
London  
EC17 8AB

Dated: .....16 March 2023.....

# ADF INTERNATIONAL (UK)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

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		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	483,598	667,922
Other trading activities	4	70,225	52,782
		<hr/>	<hr/>
<b>Total income</b>		553,823	720,704
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	5	17,479	14,277
		<hr/>	<hr/>
Charitable activities	6	754,888	540,250
		<hr/>	<hr/>
<b>Total expenditure</b>		772,367	554,527
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(218,544)	166,177
Fund balances at 1 July 2021		517,542	351,365
		<hr/>	<hr/>
<b>Fund balances at 30 June 2022</b>		298,998	517,542
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ADF INTERNATIONAL (UK)

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		98,152		113,313
<b>Current assets</b>					
Debtors	12	94,804		75,803	
Cash at bank and in hand		174,162		387,369	
		<u>268,966</u>		<u>463,172</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(68,120)</u>		<u>(58,943)</u>	
Net current assets			200,846		404,229
<b>Total assets less current liabilities</b>			<u>298,998</u>		<u>517,542</u>
<b>Income funds</b>					
Unrestricted funds			298,998		517,542
			<u>298,998</u>		<u>517,542</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....15 March 2023.....

.....Paul Coleman.....

Mr P Coleman

**Trustee**

**Company registration number 09923116**

# ADF INTERNATIONAL (UK)

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(211,321)		199,917
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,886)		(129,810)	
<b>Net cash used in investing activities</b>			(1,886)		(129,810)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(213,207)		70,107
Cash and cash equivalents at beginning of year			387,369		317,262
<b>Cash and cash equivalents at end of year</b>			174,162		387,369

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# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2022

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#### 1 Accounting policies

##### Charity information

ADF International (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Old Queen Street, London, SW1H 9HP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

All funds for the year ending 30 June 2022 and 2021 are unrestricted. It has not been deemed necessary to prepare a full funds note because of this.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of property.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs predominantly incurred on fundraising activities.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 8 years
Fixtures and fittings	Straight line over 8 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

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#### 1 Accounting policies

(Continued)

##### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider the most significant areas of estimate to be the depreciation charged on tangible fixed assets.

The accounting policies detailed in the notes to the accounts describe the policies adopted for calculating depreciation. These have been based on the assessed useful economic lives of the assets capitalised and charged accordingly.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	483,598	667,922
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Donations of cash and similar	78,020	174,034
ADF support	398,000	490,852
Income tax recoverable	7,578	3,036
	<u>          </u>	<u>          </u>
	483,598	667,922
	<u>          </u>	<u>          </u>

### 4 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Office sublet and deposits	70,225	52,782
	<u>          </u>	<u>          </u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 5 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Mailing costs and other support liaison	17,479	14,277
	<u>17,479</u>	<u>14,277</u>

### 6 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	£
Staff costs	376,564	281,027
Depreciation and impairment	17,047	16,497
Rent, rates and office utilities	137,790	67,058
Communications	44,184	31,782
Events and training	24,381	500
Advertising	112,557	103,777
Direct costs	-	4,524
Travel	18,877	129
	<u>731,400</u>	<u>505,294</u>
Share of support costs (see note 7)	21,448	32,948
Share of governance costs (see note 7)	2,040	2,008
	<u>754,888</u>	<u>540,250</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office equipment and website	4,246	-	4,246	7,842	-	7,842
Sundry expenses	8,135	-	8,135	3,199	-	3,199
Legal Fees	1,957	-	1,957	14,728	-	14,728
Accounting costs	6,835	-	6,835	5,668	-	5,668
Insurance	275	-	275	1,511	-	1,511
Independent examiner's fee	-	2,040	2,040	-	1,800	1,800
Other	-	-	-	-	208	208
	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>
Analysed between Charitable activities	<u>21,448</u>	<u>2,040</u>	<u>23,488</u>	<u>32,948</u>	<u>2,008</u>	<u>34,956</u>

### 8 Trustees

During the year the charity paid expenses totalling £414 (2021: £Nil) to 2 trustees whilst carrying out duties associated with being trustees.

### 9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	4
	<u>6</u>	<u>4</u>
Employment costs	2022	2021
	£	£
Wages and salaries	332,818	250,119
Social security costs	40,688	28,574
Other pension costs	3,058	2,334
	<u>376,564</u>	<u>281,027</u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
	<u>          </u>	<u>          </u>

Contributions totalling £2,641 (2021: £1,753) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

#### 10 Key management personnel

In aggregate key management received employment benefits totalling £176,865 (2021 restated: £148,551)

#### 11 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 July 2021	118,158	8,346	3,306	129,810
Additions	-	1,207	679	1,886
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	118,158	9,553	3,985	131,696
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 July 2021	15,625	-	872	16,497
Depreciation charged in the year	13,915	1,973	1,159	17,047
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2022	29,540	1,973	2,031	33,544
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 30 June 2022	88,618	7,580	1,954	98,152
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2021	110,879	-	2,434	113,313
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	15,852	-
Prepaid rent	42,616	42,616
Other debtors	19,178	3,050
Prepayments and accrued income	17,158	30,137
	<u>          </u>	<u>          </u>
	94,804	75,803
	<u>          </u>	<u>          </u>

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	13,640	9,384
Trade creditors	7,961	8,938
Other creditors	5,842	514
Accruals and deferred income	40,677	40,107
	<u>68,120</u>	<u>58,943</u>

Of the above, £33,431 (2021: £35,065) relates to deferred income for rent invoiced in advance. During the year, the brought forward balance of £35,065 was released in full and £33,431 charged to deferred income.

### 14 Operating lease commitments

At the reporting end date the charity (until the next break clause and ignoring the potential effect of future rent reviews) had outstanding commitments for future minimum lease payments under a non-cancellable operating lease for rental buildings, which fall due as follows:

	2022 £	2021 £
Within one year	<u>77,660</u>	<u>58,245</u>

At the reporting end date the total future minimum sublease payments expected to be received under non-cancellable subleases was £82,915 (2021: £81,633).

During the year the charity was charged £77,660 (2021: £38,830) for its operating lease. The prior year reflects a reduced charge due to a rent free period given.

### 15 Pension Contributions

During the year the charity paid pension contributions of £2,346 (2021: £2,114) for defined contribution personal pension schemes. At the balance sheet date pension contributions were owing totalling £320 (2021: £220)

### 16 Related party transactions

There were no disclosable related party transactions other than stated in the note concerning Trustees during the year (2021 - none).

### 17 Funds

During the year the charity received and spent no amounts of restricted funds (2021: £Nil). The opening and closing balance of restricted funds was £Nil and therefore at year end all assets and liabilities of the charity were in respect of the general funds. In 2021 the opening and closing balance of restricted funds was £Nil and therefore at 2021 year end all assets and liabilities of the charity were in respect of the general funds.

# ADF INTERNATIONAL (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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### 18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

<b>19 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(218,544)	166,177
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,047	16,497
Movements in working capital:		
(Increase) in debtors	(19,001)	(35,452)
Increase in creditors	9,177	52,695
	<u>          </u>	<u>          </u>
<b>Cash (absorbed by)/generated from operations</b>	<b>(211,321)</b>	<b>199,917</b>
	<u>          </u>	<u>          </u>

### 20 Analysis of changes in net funds

The charity had no debt during the year.