

**AWM INTERNATIONAL**  
(A company limited by guarantee and not having a share capital)  
**Registered in England and Wales No. 3589699**  
**Charity Registration No. 1095167**

Accounts – 31<sup>st</sup> December 2018

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COMPANIES HOUSE

**Registered in England and Wales, Company No. 3589699**

**AWM INTERNATIONAL**

(A company limited by guarantee and not having a share capital)

**Directors (Trustees)**

D Milligan

C Montagu

P Taylor

**Secretary and Registered Office**

P Rugg, 51-63 St. Dunstan's Road, Worthing, West Sussex, BN13 1AA

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION  
for the year ended 31<sup>st</sup> December 2018**

**Principal Activity**

The principal activity of the company continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world by the provision of facilities for hospitality and training to the staff of Pioneers International, a global community of Christian workers and charities, particularly staff of the North Africa & Middle East Region.

**Charitable Status**

The company was registered with the Charity Commission as charity number 1095167 on 20 December 2002.

**Governing Instrument**

The company's activities are regulated by the Memorandum and Articles of Association. The objects of the company are:

The advancement of the Christian faith amongst Muslim peoples of the Arab world wherever they may be found;

To relieve need, hardship, sickness or poverty amongst Muslim peoples of the Arab world;

To advance Christian education and training in furtherance of the above objects.

**Directors**

The above named have served throughout the year. The directors of the company are also the trustees for the charitable activities of AWM International.

**Appointment, Induction and Training of Directors**

New Directors are nominated by a sub-committee of the Board of Directors and may be appointed during the year by the Board before being reappointed by the next Annual General Meeting of members of the charitable company. Induction and training of Directors is undertaken by the distribution and explanation of the company's foundational documents (Memorandum & Articles of Association) and Charity Commission and Companies House guidance (e.g. CC3 - The Essential Trustee: What you need to know).

**Organisational Structure**

AWM International continues to be closely associated with Pioneers International and therefore it may draw some of its Trustee Directors from the Boards or members of the national charities which constitute Pioneers International in order to ensure mutual accountability and compliance with charity tax regulations in various countries.

**AWM INTERNATIONAL**  
**REPORT OF THE DIRECTORS AND GENERAL INFORMATION**  
**(continued)**  
**for the year ended 31<sup>st</sup> December 2018**

**Objectives and Activities**

The registered objects of the company are stated above under **Governing Instrument**. The company's vision is to see mature and multiplying churches among all Muslim peoples of the Arab world. The main activity of the company has been to provide support services in the area of hospitality to those who minister amongst Muslims of the Arab world as they bear witness to the Christian faith.

**Achievements and Performance**

AWM International continues to provide care and conference facilities to Christian professionals involved in extending the Christian faith.

**Financial Review**

During the year the company received total income of £71,312 (2017: £22,714) and incurred operational expenditure of £73,443 (2017: £63,577). The Unrestricted (general) fund had income of £25,083 and expenditure of £27,125. The result was a reduction of free reserves from £7,983 to £5,942.

Expenditure has been allocated to the appropriate heading by reference to internal guidelines of the company and on a reasonable and consistent basis.

**Plans for future periods**

The charity's property in Worthing, Winchelsea House, will continue to provide hospitality and training services in support of the work of Pioneers International in the Arab World and more widely around the globe.

**Public Benefit**

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit".

The public benefit arising from the activities of the company are:

**Advancing the Christian faith:**

The company has worked cooperatively with Pioneers International around the world to advance the Christian faith; relieve need, hardship, sickness or poverty and advance Christian education and training through the provision of hospitality and training facilities to those engaged in these activities on the front line.

**Reserves Policy**

The Board has a policy of maintaining £10,000 in free reserves in order to cover the major financial risks of its continuing operations. The General Fund balance is £5,942 at 31 December 2018. The Directors are adjusting operations to bring the reserves back into compliance with the policy.

**Risk Management**

The trustees have considered the major risks to which the charitable company is exposed and systems or procedures have been established to manage those risks.

**Bankers**

The company's bankers are Barclays Bank plc, Worthing.

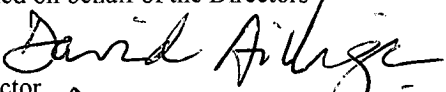

**Solicitors**

The company's solicitors are Lewis & Dick, 443 Kingston Road, Ewell, Surrey, KT19 0DG.

**Independent Examiner**

Matthew Hodson FCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Directors

Director   


Worthing

Date: 24-6-19

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AWM INTERNATIONAL

I report on the financial statements of the company for the year ended 31 December 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of AWM International for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

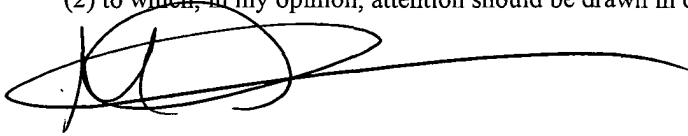
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MATTHEW HODSON FCA  
Independent examiner

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

24<sup>th</sup> June 2019

AWM International							
Statement of Financial Activities							
(incorporating an Income and Expenditure Account)							
for the year ended 31st December 2018							
					2018		2017
		General fund	Designated funds	Total unrestricted funds	Restricted funds	Total	Total
		£			£	£	£
	<b>Incoming</b>						
2	Donations and legacies	671	0	671	46,229	46,900	203
3	Charitable activities	24,390	0	24,390	0	24,390	22,508
4	Investment income	22	0	22	0	22	3
	Total incoming resources	25,083	0	25,083	46,229	71,312	22,714
	<b>Expended</b>						
5	Charitable activities	27,124	9,862	36,986	36,457	73,443	63,577
	Total resources expended	27,124	9,862	36,986	36,457	73,443	63,577
	<b>Net (outgoing) resources before transfers</b>	(2,041)	(9,862)	(11,903)	9,772	(2,131)	(40,863)
	<b>Transfers between funds</b>	0	0	0	0	0	0
	<b>Exchange Gain/(Loss)</b>	0	0	0	0	0	17
	<b>Net movement in funds</b>	(2,041)	(9,862)	(11,903)	9,772	(2,131)	(40,846)
	<b>TOTAL FUNDS brought forward</b>	7,983	333,966	341,949	3,651	345,600	386,446
	<b>TOTAL FUNDS carried forward</b>	5,942	324,104	330,046	13,423	343,469	345,600

AWM INTERNATIONAL					
BALANCE SHEET AS AT 31ST DECEMBER 2018					
COMPANY NUMBER: 3589699					
		31st December 2018		31st December 2017	
		£	£	£	£
	FIXED ASSETS				
8	Tangible fixed assets		324,104		333,966
	CURRENT ASSETS				
9	Debtors and prepayments	1,011		0	
	Cash at bank and in hand	19,125		16,274	
		20,136		16,274	
10	CREDITORS: Amounts falling due within one year				
	Accruals and Sundry Creditors	771		4,640	
		771		4,640	
	NET CURRENT ASSETS		19,365		11,634
	TOTAL ASSETS LESS CURRENT LIABILITIES		343,469		345,600
	Represented by:				
	UNRESTRICTED FUNDS				
11	General Fund	5,942		7,983	
12	Designated Funds	324,104		333,966	
			330,046		341,949
13	Restricted Fund		13,423		3,651
			343,469		345,600

For the financial Year ended 31 December 2018, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by members of the board and authorised for issue on <sup>24.6.19</sup> and are signed on their behalf by:

Registered company number: 03589699

The notes on pages 6 to 10 form part of these financial statements.

*David Hilligan*

Director  
DAVID HILLIGAN

# AWM INTERNATIONAL

## NOTES TO THE ACCOUNTS for the year ended 31<sup>st</sup> December 2018

### 1. Accounting Policies

#### i) **Basis of Preparation –**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

#### ii) **Income –**

Donations are accounted for when received by the company. Other income is accounted for on an accruals basis so far as it is prudent to do so. Income includes income tax recoverable.

#### iii) **Expenditure –**

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the company and is appropriate to the use derived from the resources.

#### iv) **Grants –**

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

#### v) **Taxation –**

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

#### vi) **Depreciation –**

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

Freehold property	-	2% straight line
Computer equipment	-	33 1/3% straight line
Equipment	-	20% straight line
Furniture	-	10% straight line

#### vii) **Fixed Assets –**

The threshold for capitalisation of fixed assets is £2,000.

#### viii) **Foreign Currency Translations –**

Assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions incurred during the year are

# AWM INTERNATIONAL

## NOTES TO THE ACCOUNTS for the year ended 31<sup>st</sup> December 2018 (continued)

accounted for at the rate of exchange ruling at that time. Any gain or loss on foreign currency translation is taken to the income and expenditure account.

	Unrestricted Funds	Designated Funds	Restricted funds	2018 Total	2017 Total
	£	£	£	£	£
<b>2 Income</b>					
Donations and legacies	671	0	46,229	46,900	203
	671	0	46,229	46,900	203
<b>3 Incoming Resources from Charitable Activities</b>					
Guest House income	23,641	0	0	23,641	19,963
Fees for events and other services	749	0	0	749	688
Bank refund of excess charges in prior years	0	0	0	0	1,857
	24,390	0	0	24,390	22,508
<b>4 Investment Income</b>					
Interest received	22	0	0	22	3
	22	0	0	22	3
<b>5 Charitable Activities</b>					
Property costs	21,735	0	36,457	58,192	45,073
Depreciation	0	9,862	0	9,862	9,861
Legal, Professional and Accounting	2,013	0	0	2,013	2,013
Vehicle	1,714	0	0	1,714	4,031
Independent examination	600	0	0	600	600
Insurance and Bank charges	1,062	0	0	1,062	1,999
Donation to Xtend Global	0	0	0	0	0
Total Charitable Activities	27,124	9,862	36,457	73,443	63,577
<b>6 Net Incoming Resources</b>					
The net incoming resources figure is after charging:					
	2018	2017			
	£	£			
Examiner's remuneration	600	600			
Depreciation of tangible fixed assets	9,862	9,861			



# AWM INTERNATIONAL

## NOTES TO THE ACCOUNTS for the year ended 31<sup>st</sup> December 2018 (continued)

<b>7 Transactions with Directors</b>				
Expenses totalling £3,556.44 were reimbursed to trustees.				
<b>8 Tangible Fixed Assets</b>				
	Freehold Property			
	£			
Cost				
At 1.1.18	493,076			
Additions	-			
Disposals	-			
At 31.12.18	493,076			
Accumulated depreciation				
At 1.1.18	159,110			
Charge for the year	9,862			
Disposals	-			
At 31.12.18	168,972			
Net book value				
At 31.12.18	324,104			
At 1.1.18	333,966			
<b>9 Debtors and Prepayments</b>				
	2018	2017		
	£	£		
Prepayments	1,011	0		
	1,011	0		
<b>10 Creditors falling due within one year and accruals</b>				
	2018	2017		
	£	£		
Accruals	771	4,640		
Loan amounts falling due within one year				
Sundry Creditors	0	0		
	771	4,640		

# AWM INTERNATIONAL

## NOTES TO THE ACCOUNTS for the year ended 31<sup>st</sup> December 2018 (continued)

<b>11 Analysis of Net Assets between Funds</b>					
	General	Designated	Total Unrestricted	Restricted	Total
	Fund	Funds	Funds	Fund	Funds
	£	£	£	£	£
Fund balances at 31st December 2018					
are represented by:					
Fixed assets	-	324,104	324,104	-	324,104
Current assets	6,713	-	6,713	13,423	20,136
Current liabilities	(771)	-	(771)	-	(771)
Long term liability	-	-	-	-	-
	5,942	324,104	330,046	13,423	343,469

<b>12 Designated Funds</b>					
	At 1.1.18	Incoming Resources	Expenditure	Transfers between funds	At 31.12.18
Tangible Fixed Assets	333,966	-	(9,862)	-	324,104
	333,966	-	(9,862)	-	324,104
<b>13 Restricted Funds</b>					
	At 1.1.18	Incoming Resources	Expenditure	Transfers between funds	At 31.12.18
Maintenance	3,651	46,229	36,457	-	13,423
	3,651	46,229	36,457	-	13,423
Donations for needed maintenance work at the Winchelsea guest house are held in a restricted fund to ensure that they are not drawn upon for hospitality operations.					
<b>14 Related Party Transactions</b>					
Mr D Milligan is also a trustee of Xtend Global. During the year Xtend Global incurred expenses on behalf of the charity of £206 and received income on behalf of the charity of £1,904 while the charity incurred expenses on behalf of Xtend Global of £10,701. Furthermore the charity paid £2,000 to Xtend Global for services while Xtend Global paid the charity £1,682 for services. There were no outstanding balances at 31 December 2018.					
<b>15 Control</b>					
The charity is controlled by the trustees who are all directors of the company.					
<b>16 Company Limited by Guarantee</b>					
The company is limited by guarantee and has no share capital.					

**AWM INTERNATIONAL**

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> December 2018 (continued)**

17	Comparative SoFA					2017
		General fund	Designated funds	Total unrestricted funds	Restricted funds	Total
		£			£	£
	<b>Incoming</b>					
	Donations and legacies	203	0	203	0	203
	Investment income	22,508	0	22,508	0	22,508
	Charitable activities	3	0	3	0	3
	Total incoming resources	22,714	0	22,714	0	22,714
	<b>Expended</b>					
	Charitable activities	37,760	9,861	47,621	15,956	63,577
	Total resources expended	37,760	9,861	47,621	15,956	63,577
	Net income/(expenditure)	(15,046)	(9,861)	(24,907)	(15,956)	(40,863)
	Transfers between funds	10,393	0	10,393	(10,393)	0
	Exchange Gain	17		17		17
	Net movement in funds	(4,636)	(9,861)	(14,497)	(26,349)	(40,846)
	Reconciliation of funds:					
	TOTAL FUNDS brought forward	12,619	343,827	356,446	30,000	386,446
	TOTAL FUNDS carried forward	7,983	333,966	341,949	3,651	345,600