

**Avail**

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**DRAFT**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

DRAFT

**Report of the Trustees  
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We continue to be pleased and thankful in the charity growth, we have been in the throes of preparing a new and exciting website though it has challenged us to check all our documents and policies. We have changed the name of our accountability policy to Member Care which better describes one of our core principles to Serve those who serve.

Volunteers continue to be dedicated though we are approaching the time when we will need extra help. Trustees continue to be fully involved and we continue to search for new people but so many we have approached say the same thing "sorry, I am fully committed.

The work in foreign lands continues to increase but we have noticed Christianity is seriously opposed even to the point of harassment and for some country's threats of violence. This is a concern and we continue to review our Crisis Management Policy.

All in all, we are pleased and continue to realise the Lord is richly blessing us all.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1017386

**Principal address**

62 Holborn Approach  
Leeds  
LS6 2PD

**Trustees**

C French  
C Mbewe  
D J Medlock  
D J Vine  
T Patkai

**Independent Examiner**

Raza Effendi MBA FCA  
KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

**Report of the Trustees  
for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

Quilter Cheviot  
FCA No 124259  
Millennium Bridge House  
Lambeth Hill  
London

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
C French - Trustee

DRAFT

**Independent Examiner's Report to the Trustees of  
Avail**

**Independent examiner's report to the trustees of Avail**

I report to the charity trustees on my examination of the accounts of Avail (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Raza Effendi MBA FCA

KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

Date: .....

Avail

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		509,176	34,574	543,750	806,971
Investment income	2	-	74	74	-
<b>Total</b>		<u>509,176</u>	<u>34,648</u>	<u>543,824</u>	<u>806,971</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
<b>GIFTS AND MISSION SUPPORT</b>					
Gifts and Mission		647,442	-	647,442	696,101
		-	27,095	27,095	-
Other		25,684	1,468	27,152	15,180
<b>Total</b>		<u>673,126</u>	<u>28,563</u>	<u>701,689</u>	<u>711,281</u>
<b>NET INCOME/(EXPENDITURE)</b>		(163,950)	6,085	(157,865)	95,690
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		453,616	102,845	556,461	460,771
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>

The notes form part of these financial statements

**Avail**

**Balance Sheet  
31 March 2023**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
<b>FIXED ASSETS</b>					
Tangible assets	5	2,031	-	2,031	2,389
<b>CURRENT ASSETS</b>					
Debtors	6	6,089	-	6,089	4,361
Cash at bank		283,121	108,930	392,051	550,912
		<u>289,210</u>	<u>108,930</u>	<u>398,140</u>	<u>555,273</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,575)	-	(1,575)	(1,201)
<b>NET CURRENT ASSETS</b>		<u>287,635</u>	<u>108,930</u>	<u>396,565</u>	<u>554,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>
<b>NET ASSETS</b>		<u>289,666</u>	<u>108,930</u>	<u>398,596</u>	<u>556,461</u>
<b>FUNDS</b>	8				
Unrestricted funds				289,666	453,616
Restricted funds				108,930	102,845
<b>TOTAL FUNDS</b>				<u>398,596</u>	<u>556,461</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
C French - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings - 15% reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	74	-
	<u>74</u>	<u>-</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	782,065	24,906	806,971
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
GIFTS AND MISSION SUPPORT	679,988	16,113	696,101
Other	13,626	1,554	15,180
<b>Total</b>	<u>693,614</u>	<u>17,667</u>	<u>711,281</u>
<b>NET INCOME</b>	88,451	7,239	95,690
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	365,165	95,606	460,771
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>453,616</u></u>	<u><u>102,845</u></u>	<u><u>556,461</u></u>

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 1 April 2022 and 31 March 2023	30,776
<b>DEPRECIATION</b>	
At 1 April 2022	28,387
Charge for year	358
At 31 March 2023	<u>28,745</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>2,031</u>
At 31 March 2022	<u><u>2,389</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	6,089	4,361

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,575	1,201

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	453,616	(163,950)	289,666
<b>Restricted funds</b>			
Forget Me Not	102,845	6,085	108,930
<b>TOTAL FUNDS</b>	<u>556,461</u>	<u>(157,865)</u>	<u>398,596</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	509,176	(673,126)	(163,950)
<b>Restricted funds</b>			
Forget Me Not	34,648	(28,563)	6,085
<b>TOTAL FUNDS</b>	<u>543,824</u>	<u>(701,689)</u>	<u>(157,865)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	365,165	88,451	453,616
<b>Restricted funds</b>			
Forget Me Not	95,606	7,239	102,845
<b>TOTAL FUNDS</b>	<u>460,771</u>	<u>95,690</u>	<u>556,461</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	782,065	(693,614)	88,451
<b>Restricted funds</b>			
Forget Me Not	24,906	(17,667)	7,239
<b>TOTAL FUNDS</b>	<u>806,971</u>	<u>(711,281)</u>	<u>95,690</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	365,165	(75,499)	289,666
<b>Restricted funds</b>			
Forget Me Not	95,606	13,324	108,930
<b>TOTAL FUNDS</b>	<u>460,771</u>	<u>(62,175)</u>	<u>398,596</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	1,291,241	(1,366,740)	(75,499)
<b>Restricted funds</b>			
Forget Me Not	59,554	(46,230)	13,324
<b>TOTAL FUNDS</b>	<u>1,350,795</u>	<u>(1,412,970)</u>	<u>(62,175)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	520,744	785,569
Gift aid	23,006	21,402
	<u>543,750</u>	<u>806,971</u>
<b>Investment income</b>		
Deposit account interest	74	-
	<u>543,824</u>	<u>806,971</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Child support	24,556	11,359
Travel and subsistence	3,535	34,431
Gifts and mission support	646,446	650,311
	<u>674,537</u>	<u>696,101</u>
<b>Other</b>		
Software and IT support	648	366
Rent	4,286	9,330
Telephone	4,688	1,690
Advertising	13,860	-
Accountancy and legal fees	2,174	1,200
Sundry expenses	432	1,448
Fixtures and fittings	358	422
Bank interest	706	724
	<u>27,152</u>	<u>15,180</u>
Total resources expended	<u>701,689</u>	<u>711,281</u>
<b>Net (expenditure)/income</b>	<u><u>(157,865)</u></u>	<u><u>95,690</u></u>