

Avail Limited

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2025

Avail Limited
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Avail Limited

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1017386

Principal Office

62 Holborn Approach
Woodhouse

Leeds

West Yorkshire

LS6 2PD

Trustees

The following trustees served during the year:

Caitlin Mbewe

Chris French

David Medlock

David Vine

Tom Patkai

Key Management Personnel

Administrator

Signatory

Mission Worker and signatory for Avail

Grace

Administrator and signatory for Avail

Bolivia

Accountants

HCA Group

First Floor

Unit 7

Northside Business Park

Leeds

LS7 2BB

Bankers

HSBC UK

PO BOX 105

33 Park Row

Leeds

West Yorkshire

LS1 1LD

Investment Advisors

Quilter Cheviot

Avail Limited

Trustees Annual Report

FCA No 124259

Millennium Bridge House

Lambeth Hill

London

OBJECTIVES AND ACTIVITIES

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

ACHIEVEMENTS AND PERFORMANCE

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

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

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

Chris French
Trustee

22 September 2025

Avail Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of Avail Limited

I report to the trustees on my examination of the financial statements of Avail Limited for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Hassan Khan ACCA
HCA Group
First Floor
Unit 7
Northside Business Park
Leeds
LS7 2BB
22 September 2025

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
3 Donations and legacies	477,115	18,988	496,103	671,599
Total	477,115	18,988	496,103	671,599
Expenditure on:				
4 Charitable activities	495,889	18,255	514,144	619,954
5 Other	22,457	94	22,551	20,836
Total	518,346	18,349	536,695	640,790
Net gains on investments	-	-	-	-
6 Net (expenditure)/income	(41,231)	639	(40,592)	30,809
Transfers between funds	-	-	-	-
Net (expenditure)/income before other gains/(losses)	(41,231)	639	(40,592)	30,809
Other gains and losses				
Net movement in funds	(41,231)	639	(40,592)	30,809
Reconciliation of funds:				
Total funds brought forward	307,841	121,564	429,405	398,596
Total funds carried forward	266,610	122,203	388,813	429,405

Avail Limited

Balance Sheet

at 31 March 2025

Charity No. 1017386

	2025	2024
Fixed assets		
Tangible assets	3,200	1,726
Current assets		
Debtors	19,879	17,755
Cash at bank and in hand	367,534	411,724
Creditors: Amount falling due within one year	(1,800)	(1,800)
Net current assets	385,613	427,679
Total assets less current liabilities	388,813	429,405
Net assets excluding pension asset or liability	388,813	429,405
Total net assets	388,813	429,405
The funds of the charity		
Restricted funds		
Restricted income funds	122,203	121,564
Unrestricted funds	266,610	307,841
Reserves	11	11
Total funds	388,813	429,405

And signed on their behalf by:

Approved by the trustees on 22 September 2025

Chris French

Trustee

22 September 2025

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
 Tax reliefs on income from tax reliefs is included in the SoFA at the same time as the gift/donation to which it relates.
 Donated services These are only included in income (with an equivalent amount in expenditure) and facilities where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

revaluation of fixed

assets

Gains/(losses) on

This includes any gain or loss on the sale of investments.

investment assets

Expenditure

Recognition of expenditure cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures and Equipment	15% reducing balance
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Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

8 Tangible fixed assets

	At 1 April 2024	At 31 March 2025	At 31 March 2025	At 1 April 2024	At 1 April 2024
Cost or revaluation	30,776	30,776	30,776	30,776	30,776
Additions		1,873	1,873		1,873
Depreciation and impairment		32,649	32,649		32,649
At 1 April 2024	29,050	29,050	29,050	29,050	29,050
Depreciation charge for the year		399	399		399
At 31 March 2025	29,449	29,449	29,449	29,449	29,449
Net book values	3,200	3,200	3,200	3,200	3,200
At 31 March 2025	1,726	1,726	1,726	1,726	1,726
At 31 March 2024					
Debtors					
Trade debtors	19,879	19,879	17,755	19,879	17,755
At 31 March 2025	1,800	1,800	1,800	1,800	1,800
At 31 March 2024					
10 Creditors:					
amounts falling due within one year					
Accruals	1,800	1,800	1,800	1,800	1,800
At 31 March 2025					
At 31 March 2024					
11 Movement in funds					
Restricted income funds:					
Restricted funds:					
Restricted income funds:	121,564	18,988	18,988	121,564	122,203
Total	121,564	18,988	18,988	121,564	122,203
Unrestricted funds:					
General funds	307,841	477,115	477,115	307,841	266,610
Total funds	429,405	496,103	496,103	429,405	388,813

At 31 March 2025

Resources expended

Incoming resources (including other gains/losses)

At 1 April 2024

£

£

£

£

£

£

Total

Fixtures and equipment

Avail Limited

Notes to the Accounts

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fixed assets	3,200	-	3,200
Net current assets	267,035	118,578	385,613
	270,235	118,578	388,813
13 Reconciliation of net debt			
Cash and cash equivalents	411,724	(44,190)	367,534
Net debt	411,724	(44,190)	367,534
	£	£	£
At 1 April 2024	411,724	(44,190)	367,534
Cash flows 2024			
March 2025			
At 31			

	Unrestricted funds	Restricted funds	Total funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Donations and legacies	453,554	18,988	651,176
Donations	23,561	-	20,423
Gift Aid	477,115	18,988	671,599
Total income and endowments	477,115	18,988	671,599
Expenditure on:			
Charitable activities	407,994	18,255	609,147
Gifts and Mission Support	87,895	-	10,807
Child Support	495,889	18,255	619,954
Total of expenditure on charitable activities	495,889	18,255	619,954
Premises costs	2,458	-	2,710
Rent	2,458	-	2,710
General administrative costs, including depreciation and amortisation	399	-	305
Depreciation of fixtures and equipment	1,180	94	599
Bank charges	1,504	-	778
General insurances	1,302	-	8,760
Information and publications	1,228	-	360
Software, IT support and related costs	306	-	139
Sundry expenses	2,280	-	1,522
Telephone, fax and broadband	18,199	94	12,463
Legal and professional costs	1,800	-	2,025
Audit/independent examination fees	-	-	3,638
Solicitor's fees	1,800	-	5,663
Total of expenditure of other costs	22,457	94	20,836
Total expenditure	518,346	18,349	640,790
Net gains on investments	-	-	-

Net (expenditure)/income	(41,231)	639	(40,592)	30,809
Net (expenditure)/income before other gains/(losses)	(41,231)	639	(40,592)	30,809
Other Gains	-	-	-	-
Net movement in funds	(41,231)	639	(40,592)	30,809
Reconciliation of funds:				
Total funds brought forward	307,841	121,564	429,405	398,596
Total funds carried forward	266,610	122,203	388,813	429,405