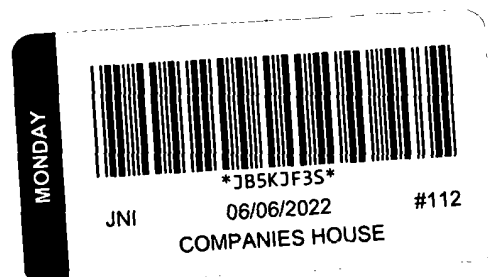


Registered number: 03678243  
Charity number: 1072964

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
(A company limited by guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**



**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

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**SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Directors**  
Dr Samuel Kofi Afrane  
Dr Ramon Wayne Baker  
Dr Christian Hellwig, Chairman  
Mrs Monika Kuszmierz, Chief Executive  
Dr Enrique Martinez Reina  
Ms Margaret Melrose Norman  
Mr Soon-Wah Jon Ong  
Dr Margaret Kaniki Siwale  
Mr David Brian Thompson (resigned 5 July 2021)  
Mr Derek Mark Heasman (appointed 5 July 2021)  
Mr Andrew McKenzie (appointed 5 July 2021)

**Company registered  
number** 03678243

**Charity registered  
number** 1072964

**Registered office**  
Lytchett House, 13 Freeland Park  
Wareham Road  
Poole  
Dorset  
BH16 6FA

**Independent auditors**  
UHY Hacker Young Fitch Limited  
Statutory Auditors & Chartered Accountants  
27-29 Gordon Street  
Belfast  
BT12LG

**Bankers**  
CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

HSBC  
186 Broadway  
Didcot  
Oxon  
OX11 8RP

Spar- und Kreditbank eG  
Postfach 4085  
58426 Witten  
Germany

**Solicitors**  
Potheary Witham Weld  
70 St. George's Square  
London  
SW1V 3RD

## **SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Company for the 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

##### **b. The Scripture Union Movement**

Scripture Union worldwide comprises national and other movements - currently 133 in 118 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

##### **c. Grant-making policies**

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Objectives and activities (continued)**

**d. Main activities undertaken to further the Company's purposes for the public benefit**

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of the Covid-19 pandemic.

**e. Strategic Framework**

With respect to strategic planning, the Directors back in 2019 decided to organise the work of SUIC within four focus areas. In summary, these cover the areas of ministry, fostering cross community collaboration between National Movements, developing trusted partnerships with like-minded agencies, and promoting sustainability initiatives. Besides these areas, administration and governance is needed as a supporting structure.

**Structure, governance and management**

**a. Constitution**

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Structure, governance and management (continued)**

**b. Methods of appointment or election of Directors**

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair, of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- ex-officio the Chair;
- ex-officio the Honorary Treasurer;
- ex-officio the International Director;
- up to six Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the reference and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

**c. Policies adopted for the induction and training of Directors**

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

During 2021 some Directors attended virtual meetings of the Community Groups to gain a greater understanding of the issues faced in providing ministry in different countries.

In 2021 two new Directors were appointed. The Honorary Treasurer resigned, and one member from the Board of Directors was elected as the new Honorary Treasurer.

**d. Related party relationships**

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Plans for future periods**

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In addition to that, a couple of further plans are being developed.

*Ministry*

As part of the SUIC strategy, the Global Team will provide further training on Child Safety and Wellbeing for National Movements and work with the advocates to ensure that child protection training for local staff and volunteers will be implemented and the necessary measures in place.

A Bible Engagement Initiative will be rolled out globally in the following years in order to rethink and redefine our Bible Engagement for the next generation and develop up-to-date cutting-edge resources for children and young people. The starting point will be a Bible Engagement Consultation in 2022.

A new aspect will be the exploration of the digital field, helping National Movements make use of digital tools.

*Community*

Ongoing training and development will take place during 2022 in the 13 Community Groups. In these Groups, movements with commonality gather together to discuss issues of strategic importance in relation to their ministry and organisational development with the purpose of developing ministry effectiveness, community, improved sustainability, and partnership collaboration.

*Sustainability*

SUIC will work with vulnerable movements on developing fundraising strategies for local fundraising. Another focus will be project methodology training in order to enable National Movements to find suitable external support.

*Partnership*

SUIC will strengthen partnership with Churches and other mission agencies in order to enable vulnerable movements to benefit from global connections.

*Administration and Governance*

SUIC will enhance its IT tools in order to deliver better services to the National Movements.

The Global Board is planning to work on global theological and ethical issues that are impacting the work with children and young people.

**Achievements and performance**

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and performance (continued)**

**a. Review of activities**

The following paragraphs provide a summary of the charity's principal activities during 2021:

**Policy and Oversight**

Due to the pandemic, the Global Board was not able to meet physically but conducted all meetings virtually. In March and October 2021, the Board met for three consecutive days each time, and in April, May, June, and November the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and National Movement situations and reviewed a wide range of strategic and governance issues.

In July, a General Assembly took place virtually, using the SUI Extranet, over a period of four days, allowing time for participation and communication from members from different time zones around the world. The General Assembly started with a live event in two time zones, hosted by the Global Team who gave an update on their work in the past year. The agenda and various documents were uploaded to the Extranet in English, Spanish and French. Participants had the opportunity to comment, respond to comments or ask questions that were answered by the Global Chair and the Global Treasurer together with the International Director. Voting on necessary governance matters took place electronically during the General Assembly. Two new Board members were elected by the General Assembly for a period of six years. Dr Margaret Siwale was elected as the Honorary Treasurer for a period of five years after having served for four months as the Interim Treasurer.

**Strategic Development**

A few overseas visits were made during short time windows when travelling was possible. The International Director met with Global Team members, National Movement leaders, and donors in Britain, USA, Canada, Switzerland, and Germany. Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email.

The International Director held also frequent virtual meetings with the Global Team to work on strategies and resources for the strategic priority areas agreed by the Global Board, but also peer-learning and peer-support. Even though the travel restrictions did not allow for face-to-face meetings, good progress was made.

*Ministry*

Following on from a decision of the Global Board, in 2021 the Global Team focused on Child Protection and Safeguarding training. Not all countries have a strong awareness about safeguarding issues; in some majority world countries it is not considered an important issue. In order to protect all children and young people participating in SU activities around the world, and also because of the need to protect the reputation of the global SU community, the Global Team of SUI delivered virtual training days to ensure every National Movement has the appropriate training for Child Protection and Safeguarding. This included

- offering appropriate training for all SU movements in English, French, Spanish and Russian.
- training regional trainers and advocates who will keep the topic on the agenda of the regional Community Groups.
- working with Community Groups to ensure National Movement leaders are sharing best practice models with their peers and discussing cultural issues that need to be addressed.
- helping National Movements develop and implement a locally adjusted Child Protection Policy based on the policy that SUI offered as a template.

The feedback was very encouraging – National Movements picked up the learning's and implemented them in their own programmes, developed their Child Protection Policies, and some even started training others (e.g. churches or local communities).

The Ministry Specialist for Children and Families continued to engage virtually with global partners in the areas of sports ministry, family ministry and general children's ministry. One of the key resources, "Family Fit", an all-age programme that is suited to help families grow together in faith and fitness, has been translated into a great

## **SCRIPTURE UNION INTERNATIONAL COUNCIL**

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### **DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Achievements and performance (continued)**

number of languages and new content has been developed.

The outcomes of an internal Bible Engagement survey that was conducted among National Movements in 2020 were presented to the global community in March 2021, and monthly virtual Round Table conversations were offered to discuss the results. These conversations have helped to shape the virtual Bible Engagement Consultation that is planned for spring 2022.

#### *Community*

During 2021, thirteen virtual Community Group meetings took place. The International Director participated in eight of them to connect with key leaders, understand the needs of the National Movements, present resources that have been developed by the Global Team, and discuss future plans. Individual Board members or Global Team members were also present at some of the Community Group meetings.

Ministry related webinars, but also Community Group related virtual events brought together leaders, staff and volunteers from all many National Movements for collaboration and sharing. The Field Development Directors created the space for Directors to learn from their peers, pray for each other and support each other in practical ways like sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November was launched with a global prayer gathering and ended with a 24-hours prayer event in which 48 National Movements played an active role and about 1000 individuals participated.

#### *Sustainability*

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. However, a lot of work was also directed toward dealing with the short-term goal of keeping up the local ministries during the crisis and finding donors to help those vulnerable movements that were not able to support themselves.

The French translation of an in-depth online course on fundraising and capacity building in collaboration with a partner organization from the USA has been rolled out and was well received by the participants who are now more confident in communicating with donors.

The International Director in consultation with key staff in the different parts of the world identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from donors or National Councils, both to SUIC and direct to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

Thanks to the exceptional generosity of National Movements and individuals during the crisis year it was possible to set up an Emergency Relief Fund to assist National Movements suffering because of the pandemic with emergency support according to transparent application principles. A first part of the money had already been paid out in 2020, the rest was paid out in 2021.

#### *Partnership*

SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

Forum of Bible Agencies International (FOBAI): The International Director, as the Vice Chair of FOBAI, attended their virtual gatherings and kept on leading a sub-committee that is seeking to include Global Voices in FOBAI which will be finalized by a White Paper in 2022. The outcomes of the Global Voices strategy will also be fed into the global SU community.

World Evangelical Alliance: The International Director participated in a face-to-face meeting with other international organizations in children and youth ministry facilitated by the World Evangelical Alliance's youth department. New networks were created, and cooperation opportunities explored.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and performance (continued)**

*Administration/Governance (incl. Communications)*

The International Director worked with the UK team to further improve finance and administration systems. A key focus was the implementation of new IT systems that are enhancing collaboration of the global team members.

SUIC continued to develop its social media presence and developed a monthly newsletter, sharing information and stories of the work from around the world

The Global Board also gave important attention during the year to the development, approval, and implementation of a range of governance policies and procedures.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management are approved by the Global Board. The salaries were adjusted to current standards.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2021 stood at £483,724 (2020: £479,582), which equates to around 91% of total general expenditure for 2021. The level of reserves is therefore deemed satisfactory.

Some unrestricted funds have been designated for specific purposes as set out in note 14.

**c. Investments policy**

The Directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2021 the Directors reviewed their global banking arrangements. Further adjustments will be made in 2022 and monitored on an ongoing basis.

## **SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

### **DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **d. Principal risks and uncertainties**

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register has been reviewed at each meeting of the Global Board and mitigating actions agreed.

#### **e. Finance**

Unrestricted incoming resources for the year amounted to £588,276 (2020: £721,506) of which £469,810 (2020: £497,474) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and undesignated expenditure for the year amounted to £530,141 (2020: £587,340) mainly for salaries, related costs and travel. This also includes grants of £182,387 (2020: £180,037) which were made to National Councils.

Designated expenditure for the year amounted to £1,130 (2020: £5,176) which was in relation to the development of the Movements around the world.

Restricted incoming resources amounted to £339,065 (2020: £773,164) and restricted expenditure £267,908 (2020: £422,073).

Total fund balances at 31 December 2021 were £1,726,794 (2020: £1,652,625); unrestricted funds standing at £483,724 (2020: £479,582), designated funds at £244,608 (2020: £245,738) and restricted funds at £998,462 (2020: £927,305).

#### **Members' liability**

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Statement of Directors' responsibilities**

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

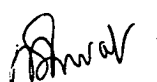
**Auditors**

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 29 April 2022 and signed on their behalf by:



.....  
**Dr Christian Hellwig**  
Chairman



.....  
**Dr Margaret Kaniki Siwale**  
Director

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL**

**Opinion**

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)**

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

#### **Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, UK Charities Act, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

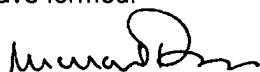
**SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Michael Fitch (Senior statutory auditor)**

for and on behalf of

**UHY Hacker Young Fitch Limited**

Statutory Auditors & Chartered Accountants

27-29 Gordon Street

Belfast

BT12LG

29 April 2022

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	588,207	339,065	927,272	1,493,744
Charitable activities	4	-	-	-	515
Other income	5	69	-	69	411
<b>Total income</b>		<b>588,276</b>	<b>339,065</b>	<b>927,341</b>	<b>1,494,670</b>
<b>Expenditure on:</b>					
Charitable activities	6	531,271	267,908	799,179	1,014,590
<b>Total expenditure</b>		<b>531,271</b>	<b>267,908</b>	<b>799,179</b>	<b>1,014,590</b>
<b>Net movement in funds before other recognised gains/(losses)</b>					
		57,005	71,157	128,162	480,080
<b>Other recognised gains/(losses):</b>					
Foreign exchange gains/(losses)		(53,993)	-	(53,993)	32,939
<b>Net movement in funds</b>		<b>3,012</b>	<b>71,157</b>	<b>74,169</b>	<b>513,019</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		725,320	927,305	1,652,625	1,139,606
Net movement in funds		3,012	71,157	74,169	513,019
<b>Total funds carried forward</b>		<b>728,332</b>	<b>998,462</b>	<b>1,726,794</b>	<b>1,652,625</b>

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

The notes on pages 18 to 33 form part of these financial statements.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**

(A company limited by guarantee)

REGISTERED NUMBER: 03678243

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Debtors	11	131,681	130,632
Cash at bank and in hand		1,675,074	1,596,525
		<u>1,806,755</u>	<u>1,727,157</u>
Creditors: amounts falling due within one year	12	(79,961)	(74,532)
<b>Net current assets</b>		<u>1,726,794</u>	<u>1,652,625</u>
<b>Total assets less current liabilities</b>		<u>1,726,794</u>	<u>1,652,625</u>
<b>Net assets excluding pension asset</b>		<u>1,726,794</u>	<u>1,652,625</u>
<b>Total net assets</b>		<u><u>1,726,794</u></u>	<u><u>1,652,625</u></u>
<b>Charity funds</b>			
Restricted funds	14	998,462	927,305
Unrestricted funds			
Designated funds	14	244,608	245,738
General funds	14	483,724	479,582
Total unrestricted funds	14	<u>728,332</u>	<u>725,320</u>
<b>Total funds</b>		<u><u>1,726,794</u></u>	<u><u>1,652,625</u></u>

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

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

The financial statements were approved and authorised for issue by the Directors on 29 April 2022 and signed on their behalf by:

*Christian Hellwig*

.....  
**Dr Christian Hellwig**  
Chairman

*Margaret Kaniki Siwale*

.....  
**Dr Margaret Kaniki Siwale**  
Director

The notes on pages 18 to 33 form part of these financial statements.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	91,435	620,019
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	69	411
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	69	411
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	-	-
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	91,504	620,430
Cash and cash equivalents at the beginning of the year	1,596,525	976,095
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<u>1,688,029</u>	<u>1,596,525</u>

The notes on pages 18 to 33 form part of these financial statements

## **SCRIPTURE UNION INTERNATIONAL COUNCIL**

**(A company limited by guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **1. General information**

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **2.2 Going concern**

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Donations</b>			
Donations	69,465	329,065	<b>398,530</b>
Contributions from SU Movements	469,810	-	<b>469,810</b>
Team Support	48,932	-	<b>48,932</b>
Legacies	-	10,000	<b>10,000</b>
<b>Subtotal detailed disclosure</b>	<u>588,207</u>	<u>339,065</u>	<u><b>927,272</b></u>
	-	-	-
<b>Total 2021</b>	<u><u>588,207</u></u>	<u><u>339,065</u></u>	<u><u><b>927,272</b></u></u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
<b>Donations</b>			
Donations	157,280	773,164	930,444
Contributions from SU Movements	497,474	-	497,474
Team support	65,826	-	65,826
<b>Subtotal detailed disclosure</b>	<u>720,580</u>	<u>773,164</u>	<u>1,493,744</u>
	-	-	-
<i>Total 2020</i>	<u><u>720,580</u></u>	<u><u>773,164</u></u>	<u><u>1,493,744</u></u>

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. Income from charitable activities**

		<b>Total funds 2021 £</b>
Programme & publications		-
		<u>          </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Programme & publications	515	515
	<u>          </u>	<u>          </u>

**5. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Bank interest	69	69
	<u>          </u>	<u>          </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest	411	411
	<u>          </u>	<u>          </u>

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Ministry	117,515	78,064	<b>195,579</b>
Community	103,358	45,798	<b>149,156</b>
Sustainability	164,642	97,189	<b>261,831</b>
Partnership	44,533	11,384	<b>55,917</b>
Governance	101,223	35,473	<b>136,696</b>
	<hr/>	<hr/>	<hr/>
<b>Total 2021</b>	<b>531,271</b>	<b>267,908</b>	<b>799,179</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Ministry	140,539	114,597	255,136
Community	114,286	75,480	189,766
Sustainability	186,832	136,577	323,409
Partnership	44,482	32,756	77,238
Governance	106,378	62,663	169,041
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<i>592,517</i>	<i>422,073</i>	<i>1,014,590</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Grant funding of activities 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Ministry	79,293	49,974	66,312	<b>195,579</b>
Community	45,798	32,222	71,136	<b>149,156</b>
Sustainability	97,189	59,458	105,184	<b>261,831</b>
Partnership	11,384	13,983	30,550	<b>55,917</b>
Governance	35,473	26,750	74,473	<b>136,696</b>
<b>Total 2021</b>	<b>269,137</b>	<b>182,387</b>	<b>347,655</b>	<b>799,179</b>
	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Ministry	119,772	50,470	84,894	255,136
Community	75,480	31,807	82,479	189,766
Sustainability	136,577	57,552	129,280	323,409
Partnership	32,756	13,803	30,679	77,238
Governance	62,663	26,405	79,973	169,041
<i>Total 2020</i>	<i>427,248</i>	<i>180,037</i>	<i>407,305</i>	<i>1,014,590</i>

**8. Auditors' remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<b>4,275</b>	5,724
Fees payable to the Company's auditor in respect of: All non-audit services not included above	<b>1,425</b>	1,908

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>263,417</b>	<b>304,903</b>
Social security costs	<b>11,539</b>	<b>3,611</b>
Contribution to defined contribution pension schemes	<b>8,707</b>	<b>8,651</b>
	<u><b>283,663</b></u>	<u><b>317,165</b></u>

The average number of persons employed by the Company during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Administration & Finance	<b>3</b>	<b>3</b>
International Director, Specialists & Field Development Staff	<b>5</b>	<b>5</b>
	<u><b>8</b></u>	<u><b>8</b></u>

No employee received remuneration amounting to more than £60,000 in either year.

Scripture Union International Council utilised the services of five individuals during the year who are not employed by the company directly but are seconded under agreement with a particular Scripture Union movement. Salary related costs were recharged to Scripture Union International Council for these employees. None of these individuals were paid more than £60,000.

During the year key management, including the International Director, received salaries totalling £99,782 (2020: £96,277)

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Directors' remuneration and expenses**

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuszmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Mrs Monika Kuszmierz	Remuneration & associated costs of employment	<b>59,124</b>	<b>55,872</b>

During the year ended 31 December 2021, expenses for travel and related costs totalling £NIL were reimbursed or paid directly to Directors (2020: £Nil).

**11. Debtors**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Due after more than one year</b>			
Other debtors		<b>4,197</b>	<b>9,950</b>
		<b>4,197</b>	<b>9,950</b>
<b>Due within one year</b>			
Trade debtors		-	<b>1,887</b>
Other debtors		<b>126,512</b>	<b>112,746</b>
Prepayments and accrued income		<b>972</b>	<b>6,049</b>
		<b>131,681</b>	<b>130,632</b>

Included in other debtors are funds of £88,174 (2020: £86,013) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>16,045</b>	<b>10,492</b>
Other creditors	<b>53,246</b>	<b>56,901</b>
Accruals and deferred income	<b>10,670</b>	<b>7,139</b>
	<b><u>79,961</u></b>	<b><u>74,532</u></b>

**13. Financial instruments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b><u>1,675,074</u></b>	<b><u>1,596,525</u></b>

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
International Development Fund	135,738	-	(1,130)	-	-	134,608
Transition Reserve	110,000	-	-	-	-	110,000
	<u>245,738</u>	<u>-</u>	<u>(1,130)</u>	<u>-</u>	<u>-</u>	<u>244,608</u>
<b>General funds</b>						
General Funds	479,582	588,276	(530,141)	-	(53,993)	483,724
<b>Total Unrestricted funds</b>	<u>725,320</u>	<u>588,276</u>	<u>(531,271)</u>	<u>-</u>	<u>(53,993)</u>	<u>728,332</u>
<b>Restricted funds</b>						
Development Fund	625,626	143,054	(172,923)	75,000	-	670,757
Revolving Fund	58,231	-	-	-	-	58,231
Global Emergency Relief Fund	96,171	3,343	(9,967)	(75,000)	-	14,547
Publishing Ministry	10,091	-	-	-	-	10,091
Sustain	37,492	14,946	(13,034)	-	-	39,404
Travel Fund	12,592	4,008	-	(1,697)	-	14,903
Mission Grant Activity	77,133	15,022	(34,301)	-	-	57,854
Staff Emergency Welfare Fund	9,935	1,483	(689)	-	-	10,729
Bible Engagement Consultation	34	-	(1,594)	1,697	-	137

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2021 £</b>
Strategic Needs for Supporting NM	-	111,710	-	-	-	111,710
Child Protection & Safeguarding Funding	-	35,400	(35,400)	-	-	-
West Africa Project Fund	-	10,000	-	-	-	10,000
Environmental Project Fund	-	99	-	-	-	99
	<u>927,305</u>	<u>339,065</u>	<u>(267,908)</u>	<u>-</u>	<u>-</u>	<u>998,462</u>
<b>Total of funds</b>	<u><u>1,652,625</u></u>	<u><u>927,341</u></u>	<u><u>(799,179)</u></u>	<u><u>-</u></u>	<u><u>(53,993)</u></u>	<u><u>1,726,794</u></u>

**SCRIPTURE UNION INTERNATIONAL COUNCIL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Discretionary Fund	5,176	-	(5,176)	-	-
International Development Fund	135,738	-	-	-	135,738
Transition Reserve	110,000	-	-	-	110,000
	<u>250,914</u>	<u>-</u>	<u>(5,176)</u>	<u>-</u>	<u>245,738</u>
<b>General funds</b>					
General Funds	312,478	721,505	(587,340)	32,939	479,582
	<u>563,392</u>	<u>721,505</u>	<u>(592,516)</u>	<u>32,939</u>	<u>725,320</u>
<b>Restricted funds</b>					
Development Fund	312,262	570,380	(257,016)	-	625,626
Revolving Fund	58,231	-	-	-	58,231
Children's Ministry	1,065	-	(1,065)	-	-
Global Emergency Relief Fund	-	146,058	(49,887)	-	96,171
Publishing Ministry	10,091	-	-	-	10,091
Sustain	43,518	16,658	(22,684)	-	37,492
Travel Fund	5,588	8,221	(1,217)	-	12,592
Mission Grant Activity	135,398	29,112	(87,377)	-	77,133
Staff Emergency Welfare Fund	9,425	2,360	(1,850)	-	9,935
Bible Engagement Consultation	636	375	(977)	-	34
	<u>576,214</u>	<u>773,164</u>	<u>(422,073)</u>	<u>-</u>	<u>927,305</u>
<b>Total of funds</b>	<u><u>1,139,606</u></u>	<u><u>1,494,669</u></u>	<u><u>(1,014,589)</u></u>	<u><u>32,939</u></u>	<u><u>1,652,625</u></u>

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**15. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	245,738	-	(1,130)	-	-	244,608
General funds	479,582	588,276	(530,141)	-	(53,993)	483,724
Restricted funds	927,305	339,065	(267,908)	-	-	998,462
	<u>1,652,625</u>	<u>927,341</u>	<u>(799,179)</u>	<u>-</u>	<u>(53,993)</u>	<u>1,726,794</u>

**Summary of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	250,914	-	(5,176)	-	245,738
General funds	312,478	721,505	(587,340)	32,939	479,582
Restricted funds	576,214	773,164	(422,073)	-	927,305
	<u>1,139,606</u>	<u>1,494,669</u>	<u>(1,014,589)</u>	<u>32,939</u>	<u>1,652,625</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Debtors due after more than one year	4,197	-	4,197
Current assets	804,096	998,462	1,802,558
Creditors due within one year	(79,961)	-	(79,961)
<b>Total</b>	<u>728,332</u>	<u>998,462</u>	<u>1,726,794</u>

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Debtors due after more than one year	9,950	-	9,950
Current assets	789,902	927,305	1,717,207
Creditors due within one year	(74,532)	-	(74,532)
<b>Total</b>	<u>725,320</u>	<u>927,305</u>	<u>1,652,625</u>

**17. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income for the year (as per Statement of Financial Activities)	<u>128,162</u>	<u>480,080</u>
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	(69)	(411)
Decrease/(increase) in debtors	(1,049)	71,277
Increase in creditors	5,429	36,133
Foreign exchange difference	(41,038)	32,940
<b>Net cash provided by operating activities</b>	<u>91,435</u>	<u>620,019</u>

**18. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<u>1,688,029</u>	<u>1,596,525</u>
<b>Total cash and cash equivalents</b>	<u>1,688,029</u>	<u>1,596,525</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. Analysis of changes in net debt**

	<b>At 1 January 2021</b>	<b>Cash flows</b>	<b>At 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	1,596,525	78,549	1,675,074
	<u>1,596,525</u>	<u>78,549</u>	<u>1,675,074</u>

**20. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,707 (2020: £8,651). There were no amounts payable and included in creditors at the balance sheet date.

**21. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**22. Related party transactions**

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

**23. PAASE disclosure**

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

**24. Controlling party**

The charitable company is controlled by the Board of Directors.