



**Integral:**

Christian agencies united to combat poverty

**Report and Unaudited Financial Statements 2013**



# **Integral Alliance**

A company limited by guarantee

## **Report and Unaudited Financial Statements**

For the Year Ended  
**31 December 2013**

**Company number: 5442605**  
**Charity number: 1112515**

# REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2013

The Directors present their report and financial statements for the year ended 31 December 2013.

**The administrative and legal details of the charitable company** are as follows:

Integral Alliance is a Company limited by guarantee, without a share capital, incorporated on 5 May 2005 and was registered as a charity on 14 December 2005.

The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed by its Articles of Association.

Integral Alliance is registered company number is 5442605 and registered charity number is 1112515.

## Registered Address

Iveco House, Station Road, Watford, Herts WD17 1DL

## ■ BOARD OF DIRECTORS AND CHARITY TRUSTEES

Nominating Body	Country	Name	From	To
Baptist World Aid CEDAR Fund	Australia Hong Kong	J Hickey C Chan	19 October 2012 4 October 2005	
Food for the Hungry	USA	D Evans	18 April 2012	31 Dec 2013
Integra Venture	Slovakia	A Bussard	13 October 2006	
Norwegian Mission Alliance	Norway	A Jerpstad	13 October 2010	
MAP International	USA	M Nyenhuis	8 October 2008	
Medair	Switzerland	J Ingram	25 October 2013	
Mission East	Denmark	K Hartzner	8 October 2008	
SEL	France	P Guiborat	7 April 2006	
TEAR Australia	Australia	M Maury	13 October 2010	
Tearfund	Belgium	C van Maelsaeke	4 October 2005	
Tear	Netherlands	M Niemeijer	4 October 2005	1 January 2013
Tear	Netherlands	M van der Graaf	2 January 2013	
TEAR Fund	New Zealand	S Tollestrup	4 October 2005	1 January 2013
TEAR Fund	New Zealand	I McInnes	2 January 2013	
TearFund	Switzerland	J Günthardt	7 October 2009	
Tearfund	UK & Ireland	M Frost	7 April 2006	
World Concern	USA	D Eller	18 April 2012	
World Relief Canada	Canada	L Cook	Incorporation	
World Relief	USA	S Bauman	12 May 2011	
World Renew	USA/Canada	A Ryskamp	14 April 2010	

## ■ PRINCIPAL STAFF

F Boshoff - Company Secretary

## ■ BANKERS

HSBC, 6 Station Road North, Egham, Surrey, TW20 9LH

## ■ INDEPENDENT EXAMINER

### Paul Windmill FCA

Myers Clark Chartered Accountants, Iveco House, Station Road, Watford, Herts WD17 1DL

# STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company is governed in accordance with its articles of association.

## ■ MEMBERSHIP

The members of the charitable company are the subscribers to the memorandum of association and any members subsequently admitted to membership by existing members. In the event of winding up, members guarantee to contribute up to £1 towards the costs of winding up and meeting any liabilities whilst they are members and within 12 months of ceasing membership. At 31 December 2013 the number of guarantees was nineteen.

## ■ BOARD OF DIRECTORS

Each Member Agency nominates one Director to the Board. The Board meets twice a year to discuss policy and procedures and review the work of the charitable company.

## ■ EXECUTIVE COMMITTEE

The Executive Committee is composed of up to six Board members and the Integral Director and is charged with supervising and managing the work plan on behalf of the Board of Directors in accordance with its mandate from the Board. The Executive Committee meets four times a year, twice between Board meetings, and twice around Board meetings.

## ■ STAFF

The day to day work of the charitable company is managed and administered by the Director, Fiona Boshoff, who reports to the Executive Committee and the Board. The Director is supported by three UK-based part-time staff members.

At the beginning of 2013 the Director was on maternity leave. Her job was undertaken by the Interim Director, Deborah Hancox, based in South Africa (working a 70% role). Fiona returned to her post full time in May 2013.

Following her post as Interim Director, Deborah filled the post of Support Co-ordinator (job share with Rebecca Warren-Heys), with a focus on IT Development and Consultancy. Deborah worked a 40% role and finished her contract with Integral in December 2013.

At the beginning of 2013 the post of Support Co-ordinator (job share with Deborah Hancox) was filled by Rebecca Warren-Heys, based in the UK (working 20%). At the end of 2013, following Deborah Hancox's departure, Rebecca took on the whole responsibility of the Support Co-ordinator role, working a 40% role.

The role of Programmes and Disaster Management Co-ordinator is (as in 2012) held by Jan Eyre, based in the UK, on a part-time basis for 60%.

The role of Marketing and Communications Co-ordinator is (as in 2012) held by Sarah Larkin, based in the UK, on a part-time basis for 60%.

Going forwards into 2014, Rebecca Warren-Heys and Jan Eyre will both undertake to work a further day a week for six months, in response to the extra work created for the charity following Typhoon Haiyan in the Philippines.

# REPORT OF ACTIVITIES

During the October 2013 Board meetings, the Board amended Integral's charitable company's objects in the Memorandum and Articles of Association by a Special Resolution. Our single object is now 'to promote the efficiency and effectiveness of Christian charities involved in, and the effective use of charitable resources for, the relief of poverty, suffering and distress and the prevention of disease and ill health amongst the people of the world.'

During the period ended 31 December 2013, the charitable company worked to achieve these objects through the following three focus areas within Integral's 2012-2015 Strategic Plan:

## ■ FOCUS AREA 1: DISASTER MANAGEMENT

*Goal: Increased and improved capacity and quality of Integral and its Members, enabling Christians to respond compassionately and professionally to emergencies across the world, and attract more resources.*

### 1.1 BROAD VISION: DEVELOP A GLOBAL CHRISTIAN DISASTER MANAGEMENT CAPACITY

During 2013, the relationship with Micah Network was advanced through ad hoc calls between the Micah Network and Integral Directors. In a more formal way, Integral has been part of shaping the planning towards an emerging World Evangelical Alliance (WEA) Global Task Force on Disaster Management. To that end, along with Micah Network, Wheaton Humanitarian Disaster Institute, the WEA and the Philippine Council of Evangelical Churches (PCEC), we supported a regional Disaster Management consultation entitled 'Solidarity in Disaster Management' in Manila from Sept 16-20th 2013. The grouping involved in planning the Manila consultation has also been working on the background and scope for the WEA General Assembly where the Global Task Force on Disaster Management will be launched and will run a track.

### 1.2 COLLABORATION: DEVELOP AN EXCELLENT INTERNAL DISASTER MANAGEMENT CAPACITY

The Integral Programme Group (IPG) continued their focus on collaboration around Disaster Responses, developing preparedness work in disaster prone countries, and in establishing mechanisms to strengthen Integral's commitment to quality.

The IPG oversaw Integral Disaster Responses to the:

- Syrian Crisis;
- Cyclone Mahasen (Bangladesh);
- Flooding in N.E. India;
- Cyclone Phailin (E. India); and
- The devastating impact of Typhoon Haiyan in the Philippines.

Integral established a Hub office in the Philippines in the aftermath of Typhoon Haiyan, to better support the work of national organisations/ local churches as well as Integral Members responding to this disaster.

As part of the Disaster Prone Countries Strategy, Integral Country groups were established in Kenya and Bangladesh, where Integral Members are now working together in the area of disaster preparedness. In addition, coordination and information sharing took place for worsening humanitarian situations in Myanmar, Somalia and Central African Republic during 2013.

## ■ FOCUS AREA 2: COLLABORATION AND INNOVATION

*Goal: Ever expanding bi-lateral and multi-lateral working environment that encourages and supports innovation and creativity. Collaborative efforts as the norm, enabling more efficient use of resources to benefit the poor. Strong relationships of trust and understanding exist between Members to such an extent that inter-agency relationships have their own energy and momentum.*

### **THE INTEGRAL PROGRAMME GROUP (IPG)**

David Bainbridge, International Director for Tearfund (UK), continued to chair the IPG during 2013, with Jan Eyre providing Secretariat support and facilitation for their activities. They met together for three days in Antwerp, Belgium in October 2013 and held three teleconferences during the year to progress their work together. Two IPG working groups also met by teleconference/Skype during 2013 – the Integral Quality Assurance Task Force (IQATF) and the Disaster Prone Countries Working Group (DPCWG).

The IPG have committed to collaborate beyond Disaster Responses, and have identified five new focus areas where they are seeking to deepen and strengthen their work together:

1. Country Level Collaboration;
2. Coordinated Partner Capacity Development;
3. Coordinated Institutional Fundraising;
4. Shared Field level Publications/ resources; and
5. Shared Integral Mission.

These areas, together with a continued focus on Disaster Response and Quality Assurance, will form the basis for their work together throughout 2014.

### **THE INTEGRAL MARKETING GROUP (IMG)**

The IMG met in April (Washington DC) and in October (Belgium). The primary focus of their work as a group continues to be peer sharing on marketing and fundraising topics, however also included in their agenda are items related more directly to the collective work of Integral. In meetings, the aim is for a 60-40% split between peer sharing and Integral FR and Communications topics and tasks.

There have been three sub-groups within the IMG:

1. Comms Group (looking at the communication objectives of the strategic plan);
2. Info Group (looking at IMG info sharing, communication and meetings);
3. Fundraising Group (looking at fundraising objectives).

The IMG Comms sub-group had defined its remit to:

- a. work with Integral on ensuring the communications aspect of the Integral Disaster Relief process is functioning adequately;
- b. act as a review group for existing Integral communications pieces, and establish any gaps;
- c. work with the Secretariat on setting out Integral positioning and messaging, and assist in the writing of an Integral communication strategy.

It was felt at the Oct 2013 meetings that these sub-groups had served their purpose, a factor being that numerous people have moved on.

Sheena Duffy, Marketing and Communication Director at TEAR Fund (NZ) is the current chair of the IMG (since October 2012) and she works closely with Sarah Larkin, the Integral Marketing and Comms Co-ordinator. Sarah acts as IMG facilitator – a key part of which is capitalising on the expertise of IMG for Integral Comms, and also working with them on the continual improvement of the comms aspect of the Integral DR process.

### **THE INTEGRAL BOARD AND EXCO**

The Board met in April in Washington DC and in October in Belgium. Both meetings continued to have as a core focus:

- Governance of the charity;
- Building working relationships and support between Board members;
- Supporting activities for the DM process;
- Membership development through selection and attendance of observers.

By meeting in Washington DC and Belgium, we took the opportunity to meet with key institutions based in the area.

In Washington DC, our US Members, particularly Food for the Hungry, arranged various meetings with the Congressional leaders, USAID, and the US State Department, with a focus on Disaster Management and introducing Integral as a Disaster Management Alliance.

The full Board met with Dave Robinson, Principal Deputy Secretary of Population, Refugees and Migration. This was followed by a visit with Mia Beers Director of OFDA's Humanitarian Policy and Global Engagement Division (USAID). Asa Piyaka, Senior Program Operations Specialist at OFDA, and Rachel Rose, Program Specialist for Center of Faith-based and Community Initiatives were also present.

Special guests at the lunch at the 'Integral Congressional Luncheon' were Mr Andrew King (Deputy Staff Director for Sen. Lindsey Graham (South Carolina), Ambassador Mark Green and Ambassador Tony Hall. They addressed the Integral Board, observers, and some Food for the Hungry staff, on US foreign aid policy and current challenges. They were also introduced to the work of Integral.

While in Belgium for meetings, the Board met with Peter van Acker, Head of the Humanitarian Unit at the Directorate General for Development Cooperation (DGD) of the Belgian government; with Ruth Faber, the Director of our sister network EU-CORD; and with Claus Sorensen, the Director General of the humanitarian aid department (ECHO) of the European Commission.

Our October strategic conversation was based upon EU-CORDs discussions earlier in the year on 'The Christian International NGO: Direction, Value and Impact in 2025', and the list of new strategic topics were gathered from the October meetings to be shared with all groups.

The ExCo met twice face-to-face prior to the Board meetings and had two teleconferences, in January and June.

### **FOCUS AREA 3: ALLIANCE DEVELOPMENT**

*Goal: Continual work on professional and spiritual development of the Alliance, Board, Groups and Secretariat. Clear communication plan for increasing internal and external representation and promotion of Integral.*

### **3.1 INTERNAL: ACTIVE AND ENGAGED BOARD INVOLVED IN OPTIMISING THEIR INTEGRAL INVOLVEMENT**

The High-level activity plan continued to focus and strengthen the work of the all Integral groups. This remains a way to ensure that the Board and groups remain aware of one another's priorities and areas of work and enables the Board to engage in the strategic decisions necessary to further the work of Integral.

At the October 2013 Board meeting, the decision was taken to have only one face-to-face meeting a year in October and to add an extra day onto the meeting, meeting Tuesday to Friday lunchtime. This will allow more time for spiritual input such as a guided retreat, and to discuss strategic topics, and the Board also wanted to make room and encourage the IPG to meet more than once a year.

A survey of the October Board meetings will help in shaping our 2014 meetings, and gathered more ideas for strategic topics of interest for the Board.

### **3.2 INTERNAL: PROACTIVE SECRETARIAT RUNNING AND MANAGING DM PROCESSES AND WITH GROUPS DELIBERATELY DEVELOPING THE ALLIANCE**

During the first half of 2013, the DR processes continued to be bedded down within the Integral Members and the disaster-prone country work and strategy was worked out. The three working groups of the IMG worked on specific Integral tasks to help move the alliance forward in the whole area of communications.

2013 was also the year when the Secretariat implemented its new staffing structure with new job descriptions and salary reviews for both group co-ordinators (IPG and IMG) and with the defining and development of the Support Co-ordinator role.

During the second half of the year, the Secretariat was able to evaluate the technical support systems we use for data storage and sharing, teleconferences and communications. In light of the findings and research Deborah Hancox was able to do for us, we have a new terminal server for Secretariat data storage, and are increasingly using Google docs in our work. The bulk of the work to re-launch our website, newsletter, disaster monitor and a new Member's area had been finished by the end of the year, and will be launched and populated in the first quarter of 2014. The new Members Area will be an information sharing platform to strengthen Members alliance work and provide information to aid broader collaboration.

During 2013 we were pleased to welcome Medair, based in Switzerland, as our newest Member of Integral, taking our membership up to 19 agencies. The strategic decision was taken to consolidate our membership at 25 Members, and we have potential members in the pipeline to join Integral.

### **3.3 INTERNAL AND EXTERNAL: CLEARLY DEVELOPED COMMUNICATION PLAN**

A communications report, previously shared in 2012 with the ExCo, the IMG and Board has been updated and serves as a summary of all Integral communications – internal and external, to date. This summary audits what tools we currently use for communications and clearly lays out what we are working on and what we still need to do. A significant piece of work in 2013 has been the re-launch of the Integral website and upgrading newsletter software.

Internally, briefing new staff and Members on what Integral is, what we do particularly in disaster situations, and how our processes work is a key part of the Secretariat's work. We

have various tools to help us brief staff via a video, leaflet, website and do 1-1 briefings. The Integral Branding and Communications Guide was updated in 2013 and serves as a key reference summary document for all Integral communications and use of the Integral brand.

Externally, the IMG Communications group continues to look at refining Integral's messaging, value proposition and branding, particularly in relation to its joint work in disasters.

The Board agreed to a 40% funding and grant writing position for the Secretariat for 2014.

### **3.4 EXTERNAL: INCREASED REPRESENTATION AND PROMOTION OF INTEGRAL**

The Secretariat continued to send out monthly newsletters to its internal and external audience and regularly updated its public website. Press releases continued to be distributed through WEA press office and the Micah Network email list, as well as internally to Members. The Press Release distribution list was expanded to include institutional funding contacts and the UK Christian media. A video regarding the DM process can be accessed on the Integral website, and the Integral leaflet has been distributed at Integral Board receptions and at meetings with potential funders.

## **FINANCIAL REVIEW**

The income of the Trust is primarily derived from membership fees and donations from trusts and individuals. During 2013, the charitable company received total incoming resources of £152,003 (2012 - £146,443). Resources expended on charitable activities and governance amounted to £158,190 (2012 - £166,997).

At 31 December 2013 the charitable company had £97,033 (2012 - £103,220) in general reserves.

The final version of Reserves Policy was agreed upon at the April 2007 Board meeting, set at 20-25% of annual income which will cover three months of on-going work.

## **FUTURE PLANS**

2013 was a year of Integral coming of age in terms of our membership really using Integral when disasters happen. Typhoon Haiyan in November demonstrated that there is added value in coming together in such a large disaster, and we responded to the request from Members to set up an Integral office in the Philippines to support and represent Integral Members there. We were able to work on our technical and communications solutions, and will continue to do so in 2014 with the re-launch of our website, Members area and newsletter. Since Integral began nine years ago, we have been funded fully by membership fees. The recruitment of a funding and grant writer position will enable us to begin to engage with external donors outside our membership and begin to promote the name and work of Integral to a wider audience.

Our Board meetings in 2014 will be held by teleconference in May and in October in Switzerland, hosted by our newest member, Medair.

# DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF THE FINANCIAL STATEMENTS

Company law requires the Directors to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of the net incoming resources for the period. In preparing the financial statements the Directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to do so.

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

This report and the financial statements have been prepared in accordance with:

- the special provisions of part 15 of the Companies Act 2006 relating to small entities;
- the provisions of the Charities Acts that determine the form and content of Charity Annual Reports; and
- Statement of Recommended Practice: Reporting and Accounting by Charities issued in March 2005.

Approved by the Directors on 17 April 2014 and signed on their behalf by:

---

A Ryskamp – Chair Elect and Director, Integral Alliance

---

J Günthardt – Treasurer and Director, Integral Alliance

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTEGRAL ALLIANCE

I report on the accounts of the company for the year ended 31 December 2013, which are set out on pages 10 to 15.

## RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

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

## BASIS OF INDEPENDENT EXAMINER'S REPORT

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

## INDEPENDENT EXAMINER'S STATEMENT

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

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

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

have not been met; or

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

---

**Paul Windmill FCA**

Myers Clark Chartered Accountants, Iveco House, Station Road, Watford WD17 1DL

Dated:

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 £	2012 £
<b>Incoming Resources</b>			
<b>From generated funds</b>			
Donations		600	1,684
Bank Interest		53	37
<b>From charitable Activities</b>	2	151,350	144,722
<b>Total Incoming Resources</b>		<b>152,003</b>	<b>146,443</b>
<b>Resources Expended</b>			
<b>Charitable Activities</b>			
Co-ordination and Infrastructure		68,422	72,825
Marketing and Communications		40,110	55,728
Programmes and Development		37,100	-
<b>Governance</b>		12,558	38,444
<b>Total Resources Expended</b>	3	<b>158,190</b>	<b>166,997</b>
<b>Net Incoming/(Outgoing) Resources and Net (Expenditure) / Income for the year</b>		<b>(6,187)</b>	<b>(20,554)</b>
Net Gains/(Losses) on Currency Exchange		-	(1,035)
<b>Net Incoming/(Outgoing) Resources and Net (Expenditure) / Income for the year after exchange gains/(losses)</b>		<b>(6,187)</b>	<b>(21,589)</b>
Funds brought forward		103,220	124,809
<b>Funds carried forward</b>		<b>97,033</b>	<b>103,220</b>

All funds are unrestricted

All the charitable company's operations are classed as continuing.  
All the charitable company's recognised gains and losses are shown above.  
The movement on reserves is shown above  
The notes on pages 12 to 15 form part of the financial statements.

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2013**

**COMPANY NUMBER: 5442605**

			<b>2013</b>	<b>2012</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>	7		2,137	512
<b>Current Assets</b>				
Debtors and Prepayments	8	6,887		3,856
Cash at Bank		92,927		106,654
		99,814		110,510
<b>Creditors: amounts falling due within one year</b>	9	(4,918)		(7,802)
<b>Net Current Assets</b>			94,896	102,708
<b>Net Assets</b>			<b>97,033</b>	<b>103,220</b>
Represented by:				
<b>Funds of the charity</b>	10			
Unrestricted funds			97,033	103,220
			<b>97,033</b>	<b>103,220</b>

The Directors approved these financial statements on 17 April 2014

- (a) For the year ended 31 December 2013 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- (b) Members have not required the company to obtain an audit in accordance with section 476(1) of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for:
- i. ensuring the company keeps accounting records which comply with section 386; and
  - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its net incoming/(outgoing) resources for the financial year, in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company;
- (d) The accounts have been prepared in accordance with the special provisions in Part 15 the Companies Act 2006 relating to small companies.

A Ryskamp – Chair Elect and Director

J Günthardt – Treasurer and Director Alliance

The notes on pages 12 to 15 form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

---

### 1. ACCOUNTING POLICIES

The financial statements are prepared under the historic cost convention and in accordance with applicable accounting standards; Statement of Recommended Practice: Reporting and Accounting by Charities issued March 2005 and the provisions of the Companies Act 2006 as applicable to small entities. Significant policies adopted are:

#### *Incoming Resources*

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charitable company and the amounts are certain and measurable. Any incoming resources received in an accounting period that relate exclusively to future periods are deferred on the Balance Sheet.

#### *Resources Expended*

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

#### *Allocation of Costs*

Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Governance costs are those costs incurred to meet statutory and constitutional requirements

Support costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity. Support costs are allocated to each direct activity based on direct salary costs for each activity as a proportion of total direct salary costs.

All costs are allocated against the fund to which they relate. Costs that cannot be identified to specific funds are allocated across funds using appropriate apportionment methods based on the funds use of the relevant service or resource.

#### *Restricted Funds*

These represent income received that is subject to specific restrictions for use determined by the donor which are narrower than the charitable company's general objects.

#### *Unrestricted Funds*

These represent all other funds held for the general purposes of the charitable company.

#### *Capitalisation and Depreciation*

Equipment costing over £350 is capitalised and depreciated over its useful life which in all cases is estimated at 3 years.

## 2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Membership fees	151,350	144,722
	<b>151,350</b>	<b>144,722</b>

## 3. RESOURCES EXPENDED BY ACTIVITY

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable Activities</b>			
Co-ordination and Infrastructure	62,451	5,971	68,422
Marketing and Communications	36,804	3,306	40,110
Programmes and Development	34,042	3,058	37,100
<b>Governance</b>	11,855	703	12,558
<b>2013 Total</b>	<b>145,152</b>	<b>13,038</b>	<b>158,190</b>
<b>2012 Total</b>	<b>127,367</b>	<b>39,630</b>	<b>166,997</b>

During the period under review the company amended the way in which certain expenses were allocated and categorised. This was done to achieve a more accurate reflection of the operating activities of the company. Comparative figures were not restated as to do so, in the opinion of the directors, would represent undue cost and effort.

## 4. SUPPORT COSTS

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Staff Costs	6,058	28,444
Travel	-	1,122
Technology	1,657	4,462
Communications	1,001	2,127
Professional Support	4,322	3,475
	<b>13,038</b>	<b>39,630</b>

## 5. TOTAL RESOURCES EXPENDED

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	1,197	428
Loss on disposal of equipment	-	934
Independent Examiner's Fee		
<i>Examination</i>	1,320	1,140
<i>Other services</i>	4,086	3,038

## 6. SALARIES AND RELATED COSTS

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Gross salaries	103,839	106,262
Social Security costs	7,731	6,666
Pensions	8,691	6,611
	<b>120,261</b>	<b>119,539</b>
Average number of employees (full time equivalent)	2.5	3.5
No employees earned over £60,000		

## 7. FIXED ASSETS

	<b>Office Equipment £</b>
<b>Cost</b>	
Brought forward	4,145
Additions	2,822
Disposals	(2,905)
<b>As at 31 December 2013</b>	<b>4,062</b>
<b>Depreciation</b>	
Brought forward	3,633
Eliminated on disposal	(2,905)
Charge for year	1,197
<b>As at 31 December 2013</b>	<b>1,925</b>
<b>Net Book Value</b>	
As at 31 December 2012	512
<b>As at 31 December 2013</b>	<b>2,137</b>

## 8. DEBTORS

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Debtors	66	232
Prepayments and accrued income	6,821	3,624
	<b>6,887</b>	<b>3,856</b>

## 9. CREDITORS

	2013	2012
	£	£
Creditors	17	-
Accruals	4,901	7,802
	<b>4,918</b>	<b>7,802</b>

## 10. MOVEMENT IN FUNDS

	At 1.1.2013	Incoming Resources	Resources Expended	At 31.12.2013
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	103,220	152,003	(158,190)	97,033
	<b>103,220</b>	<b>152,003</b>	<b>(158,190)</b>	<b>97,033</b>

## 11. ALLOCATION OF NET ASSETS BY FUND

All assets relate to unrestricted funds

## 12. TRUSTEE REMUNERATION AND EXPENSES

	2013	2012
Board meetings are hosted by member organisations which are located worldwide. Trustees received reimbursement for travel expenses to Board Meetings as follows:		
Number of Trustees	3	2
Amount reimbursed	£4,000	£1,645

No trustee received any other remuneration or benefit.



# Integral:



CEDAR Fund (Hong Kong)



Tear (Netherlands)



Food for the Hungry (USA)



Tearfund (Belgium)



Integra (Slovakia)



TEAR Fund (New Zealand)



MAP International (USA)



TearFund (Switzerland)



Medair (Switzerland)



Tearfund (UK)



Medical Teams International (USA)



Transform Aid INTERNATIONAL  
For a world without poverty  
Transform Aid International (Australia)



Mission Alliance (Norway)



World Concern (USA)



Mission East - values in action  
Mission East (Denmark)



World Relief Canada



SEL (France)



World Relief (USA)



TEAR Australia



World Renew (USA & Canada)