ANNUAL REPORT
AND FINANCIAL STATEMENTS 2014

Integral
Christian agencies united to combat poverty
CONTENTS

Report of the Directors 4
Structure, Governance and Management 5
Report of Activities 7
Syrian Crisis 9
Typhoon Haiyan / Yolanda Response 10
South Sudan Crisis 12
Central African Republic 13
Iraq Crisis 14
West Africa Ebola Outbreak 15
Typhoon Hagupit/Ruby 16
Focus Area 2: Collaboration and Innovation 17
Focus Area 3: Alliance Development 19
Directors’ Responsibilities in the Preparation of the Financial Statements 24
Independent Examiner’s Report to the Trustees of Integral Alliance 25
Integral Alliance Statement of Financial Activities 26
Balance Sheet 27
Statement of Financial Activities 28

PHOTO CREDITS

Cover © Medair/Michael Duff
Disinfected wellies drying in the sun - Ebola response.
P3 © Medair/Megan Fraga
P6 © World Concern/Derek Sciba
P7 © World Concern/Derek Sciba
P9 © Tearfund UK
P10 LHS © Integral/Tom Price
RHS © Food for the Hungry
P11 © Integral Alliance
P12 © Medair/Wendy van Amerongen
P13 © Tearfund UK/Niek Sam
P14 © Medair/Megan Fraga
P15 © Medair/Michael Duff
P16 © Integral/Tom Price Typhoon Haiyan
P17 © Integral Alliance
P18 © World Concern/Derek Sciba
P19 © World Concern/Derek Sciba
P21 © World Concern/Derek Sciba
P22 © Jo Davidson/ENDASH CREATIVE

www.integralalliance.org
Integral Alliance
A company limited by guarantee

Report and Unaudited Financial Statements

For the Year Ended
31 December 2014

Company number: 5442605
Charity number: 1112515
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2014

The Directors present their report and financial statements for the year ended 31 December 2014.

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

<table>
<thead>
<tr>
<th>Nominating Body</th>
<th>Country</th>
<th>Name</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEDAR Fund</td>
<td>Hong Kong</td>
<td>C Chan</td>
<td>4 October 2005</td>
<td></td>
</tr>
<tr>
<td>Food for the Hungry</td>
<td>USA</td>
<td>K Wright</td>
<td>1 January 2014</td>
<td>01 July 2014</td>
</tr>
<tr>
<td>Food for the Hungry</td>
<td>USA</td>
<td>G Edmonds</td>
<td>1 November 2014</td>
<td></td>
</tr>
<tr>
<td>Integra Venture</td>
<td>Slovakia</td>
<td>A Bussard</td>
<td>13 October 2006</td>
<td></td>
</tr>
<tr>
<td>Norwegian Mission Alliance</td>
<td>Norway</td>
<td>A Jerpstad</td>
<td>13 October 2010</td>
<td></td>
</tr>
<tr>
<td>MAP International</td>
<td>USA</td>
<td>M Nyenhuis</td>
<td>8 October 2008</td>
<td>01 January 2014</td>
</tr>
<tr>
<td>MAP International</td>
<td>USA</td>
<td>S Stirling</td>
<td>1 October 2014</td>
<td></td>
</tr>
<tr>
<td>Medair</td>
<td>Switzerland</td>
<td>J Ingram</td>
<td>25 October 2013</td>
<td></td>
</tr>
<tr>
<td>Medical Teams International</td>
<td>USA</td>
<td>J Pinneo</td>
<td>1 October 2014</td>
<td></td>
</tr>
<tr>
<td>Mission East</td>
<td>Denmark</td>
<td>K Hartzner</td>
<td>8 October 2008</td>
<td></td>
</tr>
<tr>
<td>SEL</td>
<td>France</td>
<td>P Guiborat</td>
<td>7 April 2006</td>
<td></td>
</tr>
<tr>
<td>TEAR Australia</td>
<td>Australia</td>
<td>M Maury</td>
<td>13 October 2010</td>
<td></td>
</tr>
<tr>
<td>Tearfund</td>
<td>Belgium</td>
<td>C van Maelsaeke</td>
<td>4 October 2005</td>
<td></td>
</tr>
<tr>
<td>Tear</td>
<td>Netherlands</td>
<td>M van der Graaf</td>
<td>2 January 2013</td>
<td></td>
</tr>
<tr>
<td>TEAR Fund</td>
<td>New Zealand</td>
<td>I McInnes</td>
<td>2 January 2013</td>
<td></td>
</tr>
<tr>
<td>TearFund</td>
<td>Switzerland</td>
<td>J Günthardt</td>
<td>7 October 2009</td>
<td></td>
</tr>
<tr>
<td>Tearfund</td>
<td>UK &amp; Ireland</td>
<td>M Frost</td>
<td>7 April 2006</td>
<td></td>
</tr>
<tr>
<td>Transform Aid International*</td>
<td>Australia</td>
<td>J Hickey</td>
<td>19 October 2012</td>
<td></td>
</tr>
<tr>
<td>World Concern</td>
<td>USA</td>
<td>J Tegman</td>
<td>1 October 2013</td>
<td></td>
</tr>
<tr>
<td>World Relief Canada</td>
<td>Canada</td>
<td>L Cook</td>
<td>Incorporation</td>
<td></td>
</tr>
<tr>
<td>World Relief</td>
<td>USA</td>
<td>S Bauman</td>
<td>12 May 2011</td>
<td></td>
</tr>
<tr>
<td>World Renew</td>
<td>USA/Canada</td>
<td>A Ryskamp</td>
<td>14 April 2010</td>
<td></td>
</tr>
</tbody>
</table>

* Transform Aid International were known as Baptist World Aid in 2013.

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
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 2014 the number of guarantees was twenty.

**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.
The day to day work of the charitable company is managed and administered by the Director, Fiona Boshoff, who is based in Belgium and works full time. The Director reports to the Executive Committee and the Board. The Director is supported by three UK-based and one US-based part-time staff members, as follows:

As in 2013, the role of Support Co-ordinator is held by Rebecca Warren-Heys, based in the UK, on a part-time basis working 40%. The Board has approved that this position rise to 60% from 2015.

As in 2013, the role of Programmes and Disaster Management Co-ordinator is held by Jan Eyre, based in the UK, on a part-time basis working 60%. The Board has approved that this position rise to 80% from 2015.

As in 2013, the role of Marketing and Communications Co-ordinator is held by Sarah Larkin, based in the UK, on a part-time basis working 60%.

In 2014, Rebecca Warren-Heys and Jan Eyre both undertook to work a further day a week for six months, in response to the extra work created for Integral.

In 2014, Melissa Naidoo, a fully qualified accountant worked voluntarily to run the Philippines Hub and Pooled Fund finances. We are so grateful to her for her generosity and dedication to Integral.
REPORT OF ACTIVITIES

During the October 2014 Board meetings, Integral celebrated ten years since incorporation. We looked back over the ten years at a celebratory dinner held with all three Integral groups, the Board, the Integral Programme Group (IPG) and Integral Marketing Group (IMG). A special video was made by Slingshot Media in South Africa, a timeline was put up and greetings were sent and given by key people who have been involved with Integral over the last ten years, and those still involved. Fiona’s reflections were based upon five key themes for Integral:

1. Integral was God’s idea. Integral is an expression of God’s gift of unity in the relief and development sector – this underpins all our collaboration.

2. Integral is about people! Integral is God’s gathering and we model a virtual Christian community: interdependence, vulnerability, prayer and fellowship – these are foundational to Integral.

3. Integral is under God’s authority – and like Him, models unity in diversity. God’s provision and protection is vital over the diversity of our membership.

4. Integral is united. We want to be the best we can by ensuring Integral is a place of reflection, quality, learning and growing together.

5. Integral is on a journey of faith, with huge potential – we don’t know where it will lead, but we trust in God’s leading.

During the period ended 31 December 2014, 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 2014, the relationship with Micah Network was advanced through ad hoc calls between the Micah Network and Integral Directors. In spite of the postponement of the WEA General Assembly in 2014, Integral has continued to be a part of shaping the planning towards an emerging World Evangelical Alliance (WEA) Global Task Force on Disaster Management.

Relations were further strengthened by inviting both Micah Network and WEA representatives to the Integral October Board meetings. Sheryl Haw, then Director of the Micah Network, presented a paper to the Integral Board and facilitated a discussion on the topic of ‘Community
Transformation: ‘How do we ensure an integrated response with INGOs and local organisations?’.

Michael Mutzner, the WEA’s standing representative to the UN Human Rights Council in Geneva and the WEA Permanent Representative to the UN in Geneva, also presented a paper to the Board and facilitated a discussion on ‘How can we as Christian NGOs engage meaningfully with the UN system?’

On behalf of Integral, Fiona attended the Micah Summit in New York in December 2014 including a ‘Celebration and Sorrow’ event celebrating what has been achieved towards the Millennium Development Goals and expressing sorrow for failed promises. We reflected and embraced our responsibilities for the future beyond 2015, in a context of worship. Speakers included Gabriel Salguero (NALEC), Geoff Tunnicliffe (WEA) and Corinne Woods (UN Millennium Campaign). While in New York, Fiona was also able to attend the WEA’s farewell dinner for Geoff Tunnicliffe, and we look forward to continued good relationships with the WEA under their new leader when appointed.

With the end of the Micah Challenge, and the merging of Micah Challenge and Micah Network, we will continue to accompany the newly formed Micah on its journey.

Micah Network Members reported increased numbers of refugees arriving in Northern Cameroon from Northern Nigeria in late 2014. The Integral Secretariat shared real time information from national Cameroonian organisations with Integral Members in order to try to find additional support to strengthen local responses. After a year of so many emergencies this sadly has not resulted in finding more resources for this deteriorating situation but has enabled more information sharing about the emergency to Integral Members.

1.2  COLLABORATION: DEVELOP AN EXCELLENT INTERNAL DISASTER MANAGEMENT CAPACITY

The Integral Programme Group (IPG) continued their focus on collaboration around Disaster Responses, encouraging collaboration at country level, and in establishing mechanisms to strengthen Integral’s commitment to quality. In addition, the Secretariat launched the Integral Disaster Monitor in 2014. This online tool, commissioned by the IPG, complements the Integral Disaster Response platform, allowing Members to share information on unfolding crises before an Integral Alert is raised.

The IPG oversaw Integral Disaster Responses to the:

- Syrian Crisis
- Typhoon Haiyan in the Philippines
- South Sudan Crisis
- Central African Republic Crisis
- Iraq Crisis
- West Africa Ebola outbreak
- Typhoon Hagupit in the Philippines
Alert Raised: April 2013 by World Renew

Involved: 13 Members – Food for the Hungry, MAP International, Medair, Mission East, SEL, Tear (Netherlands), Tearfund (Belgium), Transform Aid, TEAR Fund (New Zealand), Tearfund (UK), World Concern, World Relief (US) and World Renew.

Strategy: This is a protracted conflict and a long term crisis, therefore we are looking at our strategy in three phases. We are currently in phase two.

1. Short term – alleviated the immediate suffering of IDPs and Refugees – aimed to leverage existing Integral Members’ funding and programmes to increase institutional funding in order to scale up Integral’s response to the worsening crisis. Activities in Syria, Lebanon and Jordan.

2. Current Phase – Medium term – Looking at assistance in Syria, Lebanon and Jordan in the medium term/ as the crisis develops. Acute and immediate needs remain, but Members are working as holistically as possible, both with the refugee and IDP populations, with an increased focus on partner capacity development and support.

3. Long term – To be defined – Assistance for return to Syria and post conflict recovery.

Update: Overview: This is currently our longest running Integral response and the scale of the crisis is growing following an upsurge of violence and large scale displacement in Iraq. Many of our Members are adopting a regional approach to the Syrian and Iraq crises both in their programme management and their communications. Separate calls continue for both crises but it is anticipated that they will join up at some point in 2015. Integral Members met to coordinate on nine conference calls to discuss the Syrian crisis during 2014.

Response: Work carried on in this crisis throughout 2014 with Member work concentrating on refugees living in informal settlements or unfinished buildings in Jordan and Lebanon, as well as Syrians in a camp in Northern Iraq. Members also worked with affected displaced communities inside Syria.

Work throughout 2014 included food and non-food support, cash assistance for rent, healthcare provision, improvements to informal settlements and other shelter, psychosocial programmes particularly focusing on children and families, and providing opportunities for education for refugee children.

Food for the Hungry seconded a child protection specialist during 2014 who worked across the Integral Response to the Syrian crisis, providing training and support on programmes involving children.

Food for the Hungry recently also seconded a full time Arabic speaking Relief and Development director to LSESD.

Funding: As the crisis continues it has become more chronically underfunded. WFP have recently announced (Nov 2014) that they will stop providing some food assistance due to lack of funds with potential significant impact for the most vulnerable communities across the region. Canadian funding continues to be sought through CFGB and the Canadian DFATD, although CFGB have currently used all their programmed resources for the Syrian crisis this year. Approaches for joint Integral Member work by Food for the Hungry to USAID for OFDA, BPRM and FFP funding have as yet not been successful. Tearfund Belgium has worked hard to successfully leverage opportunities through the Belgian provinces, resulting in extending the work of providing food aid into Syria by several months. Future funding is a concern as this crisis continues indefinitely. A number of Members launched appeals to their supporters for both the Iraq and Syrian crises during 2014.

Coordination: Good sharing continued in 2014 on work with common partners, such as LSESD in Lebanon, LSESD/FMEEC for work inside Syria and ACCTS/AWT in Jordan. A number of Members met in Lebanon in November with LSESD and spent time hearing about the future of the crisis from DFID, the Lebanese authorities and others. Members are actively coordinating work with LSESD. Coordination also continues around institutional funding opportunities.
Alert Raised: November 2013 – Alert raised by Tearfund (UK).

Involved: 18 Members – Cedar Fund, Food for the Hungry, Integra Foundation, MAP International, Missions Alliance, Medair, Mission East, Tear Australia, Tear (Netherlands), Tearfund (Belgium), Tear Fund (New Zealand), Tearfund (Switzerland), Tearfund (UK), Transform Aid International, World Concern, World Relief (Canada), World Relief (US), World Renew.

Strategy: Integral established a Hub in the Philippines with the aim of:

• Strengthening Integral Members’ joint response to the effects of Typhoon Haiyan, both operationally and through the work of their partners, promoting downward accountability at every stage.
• Progressing Integral’s aim of strengthening and supporting the local church in disasters and to enable them to grow in their ability to respond to future disasters.
• Identifying clear opportunities where more can be done together as Integral than can be done as individual agencies.
• Set Integral’s strategic direction for a response from the emergency phase, through to rehabilitation and DRR (in conjunction with Integral Haiyan DR Operations group and Secretariat).

Update: Overview

• Members met to coordinate on 14 general conference calls during 2014 as well as a number of meetings in the Philippines between operational Members and with Partners. The Integral Hub organised 3 Integral Country Leaders’ retreats in the Philippines during 2014 to look strategically at collaborative opportunities.
• A final review is underway and will culminate with an in-Philippines learning review in mid-January 2015 to finalise a report and recommendations and allowing opportunities to see Member and Pooled Fund projects.
• A new large Typhoon made landfall in the Philippines on 6 December 2014 – Typhoon Hagupit/Ruby. The impact has been much less catastrophic than Haiyan but there are a number of localised areas that have been significantly affected. A separate Integral Response has started to respond to the impact of that Typhoon, building on the relationships established, both with Integral Members, Partner Organisations and local churches and communities.

Response

• Initial response activities included emergency shelter, food and non-food item distributions WASH, health, child protection and child friendly spaces, livelihoods including initial cash for work programmes across all the areas most affected by the Typhoon.
• Work was undertaken by Members directly (Food for the Hungry, Medair, Tearfund (UK), World Renew) and through a whole network of existing and new partner organisations.
• Specialist engineering support and shelter advice was provided to Integral Members responding to Haiyan by Engineering Ministries International (EMI) in early 2014, organised and coordinated by the Integral Hub team leader.
• By the middle of 2014 response activities had moved into the recovery phase, with Members transitioning into retrofitting damaged houses, new shelter construction and livelihoods programming.

Hub & Pooled Fund

• A steering committee has guided the work of the Integral Hub comprising of Food for the Hungry, Medair, Tearfund (UK) and World Concern alongside the Hub Team Leader, Sara Sywulka, and the Secretariat. The Steering group has held 14 coordination calls during 2014.
• Jo Ann de Belen was seconded by World Relief (US) to cover the leadership of the Integral Hub in late 2013, and handed over the role to Sara Sywulka in mid-January 2014. Sara is an ex- Food for the Hungry staff member and was seconded to the Hub by Tearfund (UK).
Update:

- Tom Price, also seconded through Tearfund (UK), joined the Integral Hub as field Communications officer for 3 Months from February – April 2014 and provided invaluable general support to Sara as well as a large number high quality communications resources for Integral Members and support for visiting communications/ media teams.
- Recruitment for additional Hub roles (such as finance and Admin and evaluation officer) proved difficult, and despite following up every possibility, no additional staff were able to be seconded by Members to the Integral Hub.
- After consultation with all the Members involved in this response, Sara Sywulka’s contract was extended by 6 months and the costs of the extension were met by the unspent Hub Budget. Terry Ombalo was appointed locally to provide part time logistical and administrative support.
- The Hub office currently has 3 Members of staff – Sara Sywulka as team leader, Terry Ombalo providing part time logistics and financial support and Jo Ann de Belen, seconded from World Relief US to carry out an evaluation of the Integral Pooled Fund. Melissa Naidoo, our volunteer accountant, finished working with the Hub and Pooled Fund finances at the end of November after providing essential financial support for 10 months. This role was absolutely critical in strengthening the capacity of the Secretariat in this response, and should be budgeted for in future responses requiring a hub.
- In total our Members contributed US$141,750 to the Hub and US$181,750 to the Pooled fund.
- 21 groups have been approved for support by the Pooled fund, including 8 projects related to hog raising, 6 concerning other livestock/ agriculture, 4 providing grocery/ other merchandise opportunities to affected communities, and 3 related to restoring fishing livelihoods. Five other projects will also be supported.
- Sara established a relationship with the Centre for Christian Convergence – a PHL based governance NGO – who have been providing training for pooled fund recipients and M&E on a consultancy basis.
- Work is underway by the Steering Committee and Sara to ensure a coherent handover of Pooled Funds projects to ensure their sustainability/ continued monitoring once the hub office has closed. Initial discussions are taking place with a variety of organisations.
- The Integral Hub office in the Philippines will close at the end of the Final review – 20 January 2015.

Evaluation

- Information was gathered by the Secretariat on this response at 1 week and 1 month after the response was launched.
- This information fed into a Real Time Evaluation, undertaken by an external consultancy, Jigsaw. The Real Time Evaluation was conducted in March 2014.
- Recommendations were discussed by the Hub Steering Committee, the Haiyan Operations and Communications groups and at the IPG and IMG meetings in April 2014. Management responses to the recommendations were revisited by the Steering group and the IPG in the autumn of 2014.
- A final evaluation is underway at the end of 2014 including a desk review of existing member evaluations, interviews with key actors in the Philippines, as well as at Member HQ level, Communications staff survey and 2 focus groups. It will conclude with an in-country learning review with visits to Member and Pooled fund work.
- In country report writing and learning review is scheduled for 12 – 17 January 2015 – in Philippines. Ten of the 18 participating Members are attending.
- The final report will be disseminated to all Members, with recommendations discussed on a final Haiyan conference call and at the Board/IMG/IPG meetings in Paris in April 2015.
- The Integral Response will officially end when the Final review is published.
Alert Raised: 3 January 2014 – Alert raised by Tearfund (UK), following an outbreak of violence in mid-December 2013.

Involved: 11 Members – Food for the Hungry, Integra Foundation, Medair, SEL, Tear Australia, Tearfund (Switzerland), Tearfund (UK), World Concern, World Relief Canada, World Relief (US), World Renew.

Strategy: Short term strategy of Operational Members sharing information with one another at field level and meeting together to look for opportunities to support one another’s work.

Update: Overview
- The Secretariat facilitated 17 calls for Members at HQ level or across South Sudan up to July 2014.
- Members continue to meet every 2 – 3 weeks at field level, face-to-face for those in Juba, with others joining by Skype from elsewhere in South Sudan and regionally.
- The situation continues to be very fragile, and security for teams and programme staff remains a concern.

Response
- Members have been responding directly and with their partners across affected areas in South Sudan.
- Medair and Tearfund worked together with a displaced community in Juba, providing food and non-food assistance.
- Food insecurity due to the conflict has been a key feature of this crisis, and Members have responded with therapeutic feeding centres, nutritional support, and seeds and tools programmes.
- Medair supported Juba Teaching hospital in cholera treatment following an outbreak in May 2014.
- Other programming has included health, WASH and working with traumatised communities providing psychosocial support.
- Meetings in country have focused on looking at ways to support one another’s responses and in sharing essential security and assessment information with one another.

Coordination
A number of Members are currently working together after submitting a joint funding proposal for submission to the Peace and Security Funders Group, via the WEA. This proposal is centred on trauma healing work alongside local churches. Chaired by Tearfund (UK), the group includes Food for the Hungry, World Concern, World Relief (US) and World Renew. Preparations for a Baseline Survey are underway, with assistance from Wheaton HDI.
Alert Raised: 28 February 2014 – Alert raised by SEL France.

Involved: 7 Members – Medair, SEL, Tear (Netherlands), Tearfund (Switzerland), Tearfund (UK), World Relief Canada and World Renew.

Strategy: Support of Tearfund (UK) work directly implementing and developing relationships with partners.

Update:

Overview
- 12 calls were facilitated by the Integral Secretariat during 2014 to coordinate over the crisis in the Central African Republic (CAR).
- Growing insecurity is a key concern for work in CAR.

Response
- Tearfund (UK) remains the only Integral Member on the ground in CAR, working in Bangui, Boda and in Lobaye prefectures.
- They have been involved in food and non-food item distributions, an ongoing WASH intervention including trucking of fresh water, and distributions of seeds and tools.
- Tearfund are searching for partner organisations but there is limited local NGO capacity in CAR and developing proposals requires a good deal of input. The security context remains complex and unpredictable.
- Medair seconded a staff Member to Tearfund (UK) in the early phase of the response.

Funding
- Tearfund worked alongside the Integral Secretariat to submit a proposal to the Peace and Security Funders Group, via WEA. Stable funding to enable a country presence continues to be a source of concern. It is a chronically underfunded crisis.
- Integral Members Tear (Netherlands), Tearfund (Switzerland) and SEL have all contributed funding towards emergency programmes. World Relief Canada and World Renew provided additional resource to explore funding opportunities with DFTAD and CFGB respectively for food programming.
- Tear (Netherlands) facilitated a visit from a Dutch Christian Broadcasting organisation that has brought some funding for Tearfund’s work with local Partners.

Challenges

Recruitment is a challenge for all NGOs responding in CAR, particularly to find sector specialists, and those with the experience to work in a complex security environment. Longer term funding for a Tearfund presence continues to be problematic.
IRAQ CRISIS

Alert Raised: Alert raised 12 August 2014 by Tearfund (UK).

Involved: 13 Members – CEDAR Fund, Food for the Hungry, Integra, Medair, Mission East, SEL, Tear (Netherlands), Tearfund (Belgium), TEAR Fund (NZ), Tearfund (UK), Transform Aid, World Relief (US), World Renew.

Strategy: Short term – looking for opportunities to enhance response by working together.

Update: Overview

- 13 Members are involved in responding in Northern Iraq through a combination of direct operational work, support of partner organisations, and launching appeals to their constituents.
- 13 conference calls have been held for the Iraq response to date, enabling Members to identify opportunities for collaboration and share resources.

Response

- Integral’s response is mainly focused around Dohuk and Erbil Governorates in Northern Kurdistan, with additional support to local partner, STEP, in Sulaumaniyah Governorate and LSESD both in Baghdad and with Iraqi refugees who have fled to Lebanon.
- Humanitarian needs are very significant, as a large proportion of IDPs are not in camps but in inadequate shelters or unfinished buildings.
- Members’ work is centred on food and non-food distributions, particularly of winter items, distribution of shelter kits to allow sealing off in unfinished buildings, cash programming, health, WASH interventions and work with traumatised families and children.
- Security continues to be a consideration but work is able to continue in Northern Kurdistan.

Funding

- Members are pursuing a range of funding from Institutional donors such as OFDA, and ECHO.
- A concept note for the work of Tearfund, Mission East and Medair was submitted to the German Govt., but has not yet been successful.
- New funds will be released by ECHO for the coming year and Members are exploring a joint approach.
- A number of end of year appeals are being held by Integral Members to raise funds for work across the Middle East.

Involved: 14 Members – Food for the Hungry, MAP International, Medair, Medical Teams International, Missions Alliance, SEL, Tear (Netherlands), Tearfund (Belgium), Tearfund (UK), Transform Aid, World Concern, World Relief Canada, World Relief (US) and World Renew.

Strategy: Short term – looking for opportunities to enhance response by coordinating and leveraging funding to respond in Guinea, Sierra Leone and Liberia.

Update: Overview

- 14 Members are involved in responding principally in Liberia, Guinea and Sierra Leone, but prevention activities are being carried out throughout West Africa by Integral Members.
- 5 conference calls have been held during 2014 to share information and coordinate Integral Members’ work.

Response

- Medical Teams International and Medair are working to identify and treat Ebola cases through a variety of means, from running specialist Ebola Treatment Units, to setting up Rapid Isolation mechanisms for those diagnosed.
- In addition widespread efforts are being made by a large number of Members and their partners to carry out community health messaging on safe practices and Ebola transmission prevention measures across the whole region.
- MAP International are shipping in essential medicines to keep existing health structures operational.
- MAP and Medical Teams International have both been providing PPEs and training in safe usage for medical staff.
- The economic impact of the Ebola outbreak is becoming clearer with millions estimated to be affected throughout Liberia, Guinea and Sierra Leone. Additionally outbreaks of the disease have impacted food production with a warning that there will be significant levels of food insecurity in Ebola-affected communities in the first quarter of 2015.
- Members are working to address these additional challenges through their existing programming in the region.


Strategy: Short term – responding to the immediate needs of communities in areas where Integral members are already involved through their work for Haiyan.

Update: Overview
- The Alert was raised before the Typhoon made landfall, when its predicted impact was unknown.
- More than 1.7 million people evacuated coastal areas in preparation for this Typhoon that approached the Philippines at Category 5 (strongest category). The path of the typhoon was predicted to be similar to Haiyan bringing fears that already vulnerable communities would be further affected. The typhoon weakened to category 3 by the time it struck land, but it was a wide and slow moving storm taking more than 2 days to depart the Philippines.
- Assessment information is still being gathered but Hagupit has not brought the widespread devastation that the Philippines experienced with Haiyan.

Response
- Two Integral conference calls have been held for the Hagupit Typhoon response. At the first conference call on 8 December it was thought to be too early to decide if this should be an Integral response – no official requests for assistance had been made to the international community and the impact of the typhoon was largely unknown. A second call was held on 12 December by which time more of the impact was known.
- While early evacuation and the weakened storm have helped to mitigate a great deal of the damage that could have been caused, there are still significant humanitarian needs in some communities who are still vulnerable from the Haiyan disaster. Three key needs have been identified:
  1. New shelter needs in existing Haiyan areas in addition to new needs.
  2. Agriculture: Crops have been lost. We have had reports of communities who lost their crops last year and then the rice harvest because of the storm a few months ago and then lost it again because of Ruby.
  3. WASH is the third big need because of damage to water systems.
- Members and their partners have been carrying out food distributions in evacuation centres and looking at shelter options as they carry out assessments and respond to requests from Barangays and Local Govt. Units.
- This Integral Response will be coordinated at field level over the rest of December with Sara Sywulka drawing together involved Members at field level, and drawing in MAP International and Medical Teams International by Skype. The purpose of this coordination is to ensure that assessment information is shared effectively and that there is good coordination of activities between Members.
- The need for continuing coordination after Sara has left the Philippines is being discussed by the Haiyan Steering Group, in country with the operational Members and will be discussed during the final in-country review for the Haiyan response.
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.

2.1 THE INTEGRAL PROGRAMME GROUP (IPG)

David Bainbridge, International Director for Tearfund (UK), continued to chair the IPG until October 2014, with Jan Eyre providing Secretariat support and facilitation for their activities. Nick Archer, Senior Director for Program Development at World Concern, was appointed the new chair for the IPG at the October 2014 meetings in Switzerland.

The IPG met by teleconference three times (January, April and June 2014), and in person as a working group (April 2014 – Toronto, Canada) and as a full IPG (October 2014 – Lucerne, Switzerland).

Various IPG working groups also met by teleconference/ Skype during 2014:

- Integral Quality Assurance Task Force (IQATF) – Peter Drummond Smith (Mission East) took over as Chair of the IQATF in early 2014 and five calls were held throughout the year. The IQATF supported Jan Eyre’s work in designing a new Mutual Accountability annual process that was piloted in advance of the October 2014 meetings. Additionally they devised a coordinated partner capacity support approach and initiated discussions on the use of external evaluations and accreditations in quality development. The IQATF took part in prospective new member due diligence for two new Integral Members during 2014.

- Shared Country Approach Group – chaired by Wayne de Jong (World Renew), this group met three times during 2014, in addition to development work at the main IPG meetings. Integral Country Groups have been established in Bangladesh, Kenya (pictured above with Integral Chair, Andy Ryskamp) and Uganda, with plans to explore possible groups in Cambodia, Myanmar and South Sudan.

- Working groups have also been established around Coordinated Institutional Funding and Cost recoveries.

Going into 2015 the IPG will continue their focus on these key areas, seeking more and deeper collaboration in work between Members both in disasters and beyond.
2.2 THE INTEGRAL MARKETING GROUP (IMG)

The IMG met in April (Toronto) and in October (Switzerland).

The primary focus of their work as a group continues to be peer sharing on marketing and fundraising topics, but 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 fundraising and communications topics and tasks.

Developments over the last year include the formation of an Integral Fundraising Steering Committee – this group draws together mainly US Members of the IMG to work with Paul Ippel, the Integral Fundraising Manager. The group meets by teleconference monthly and is kept up-to-date with Paul’s progress. The other IMG sub-group is around branding and is looking at the best way to make progress with Integral branding in the field.

Sheena Duffy, Marketing and Communication Director at TEAR Fund (NZ) continues as the chair of the IMG (since October 2012) and she works closely with Sarah Larkin, the Integral Marketing and Comms Co-ordinator. A new group Chair will be confirmed in April 2015 and start their term in October 2015. Sarah acts as IMG facilitator – a key part of which is capitalising on the expertise of IMG for Integral communications, and also working with them on the continual improvement of the communications aspect of the Integral DR process.

The Final Evaluation for Typhoon Haiyan included a communications focus group. The group’s feedback (gathered through a teleconference and questionnaire) fell into 3 broad areas – overall communications effectiveness in the response, the role of the Integral Hub Comms Officer and Integral branding. This learning will be included in the final report.

The other significant work on Integral communications has been work on Integral induction materials – an outside designer (Jo Davidson, ENDASH CREATIVE) has produced a refreshed Integral logo, design for field banners and an Integral folder in which to put specific materials to introduce Integral to potential funders and new Members.

2.3 THE INTEGRAL BOARD AND EXCO

The Board met in April in Ontario, Canada and in October in Switzerland. 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.

With the departure of Michael Nyenhuis from MAP, Andy Ryskamp from World Renew took on the role as Chair for the Integral Board and ExCo. Two new Board members were welcomed in 2014, Steve Stirling from MAP and Jeff Pinneo from our newest Member of Integral, Medical Teams International.

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.

The new 2015 – 2018 Strategic Plan was drafted in 2014, and will be finalised by the April 2015 meetings of the Board. The structure has been simplified to ensure it is fit for purpose and the two main themes in it are about collaborating in emergencies and outside emergencies.

At the October 2013 Board meeting, the decision was taken to have only one face-to-face meeting in October 2014 and to add an extra day onto the meeting, meeting Tuesday to Friday lunchtime. This allowed more time for spiritual input by Roger and Faith Forster (leaders of Ichthus in the UK) who lead a guided retreat, and to discuss strategic topics. These were decided upon by the Board, and largely presented by Board Members themselves and included a deeper discussion on the Spiritual Identity Paper for Integral; three Case Studies:

- Integral Mission – the journey from the concept to full implementation – Stephan Bauman,
- Private/Public Partnerships – Allan Bussard and Ian McInnes, and
plus the two topics mentioned above from outside speakers – Sheryl Haw from the Micah Network speaking on ensuring an integrated response to emergencies including INGOs and local organisations, and Michael Mutzner from the WEA speaking on how Christian INGOs can engage with the UN system. The Board also wanted to make room and encourage the IPG to meet more than once a year (the IPG had a working group meeting in April 2014). However, at the October 2014 Board meeting, it was decided to revert to twice-yearly meetings for the Board in order to have more in-depth sharing and to facilitate the progression of the new strategic plan.

A survey of the October Board meetings will help in shaping our 2015 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

2014 has been the busiest year ever for Integral, and facilitating responses to seven emergencies has stretched us beyond capacity. Scaling up for the response to Typhoon Haiyan doubled our budget and brought us four new temporary staff Members for Integral – three based in the Philippines and one volunteer in Belgium. MAP International has helped run the financial side of the Philippines Hub and Pooled Fund, and we are incredibly grateful for their help.

Fundraising is also a new strategic direction for Integral and meant a new way of marketing the work that we do in the Secretariat and thinking about our work in a new way. Paul Ippel is connecting with Christian foundations and trusts through our Members and we hope to be able to access some funding through those links in 2015.

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 2013, and was launched and populated in 2014. The new Members Area is an information sharing platform to strengthen Members alliance work and provide information to aid broader collaboration. The Secretariat information was also moved to a new terminal server.

With only one face-to-face meeting in 2014, our membership growth has slowed down, but we are very pleased to welcome Medical Teams International from the US as our 20th member. We have a good pipeline of Members for 2015, and a small Board task force will be working with Fiona on the strategy for the final five places for membership.

3.3 INTERNAL AND EXTERNAL: CLEARLY DEVELOPED COMMUNICATION PLAN

A communications summary 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. The four areas where work is on-going are: DR communications review (including use of the Integral brand), the induction work package, fundraising from US foundations and trusts and Christian distinctiveness and messaging.

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 serves as a key reference document for all Integral communications and use of the Integral brand.

The IMG branding group brief is to further define Integral branding at field level in order to include a section in the next version of the Branding and Communication Guide. A refreshed logo and design for an Integral banner and tee-shirt has been produced as part of the induction work package to strengthen Integral field branding.
FOCUS AREA 3: ALLIANCE DEVELOPMENT

Welcome to Integral Alliance

Integral Alliance News

Integral Typhoon Haiyan Final Evaluation

Published: Mar 6, 2015

In Jan 2015 a group of 31 people from around the world gathered in a small conference centre in Tacloban in The Philippines, to participate in a learning review for the Integral response to Typhoon Haiyan. This typhoon, one of the strongest tropical storms ever to make landfall, saw the largest Integral response since the launch of the Integral Disaster Response Process in May 2012, with 18 out of 19 Members participating. It was also the first time that Integral had set up a field office in a country and received a branded fund for local activities.
The income of the Trust is primarily derived from membership fees and donations from trusts and individuals. During 2014, the charitable company received total incoming resources of £200,126 (2013 – £152,003). Resources expended on charitable activities and governance amounted to £193,307 (2013 – £158,190).

At 31 December 2014 the charitable company had £103,852 (2013 – £97,033) in general reserves of which £15,000 (2013 – £nil) were designated as explained in note 10.

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.

After ten years of existence, 2014 clearly showed the need for co-ordination and collaboration in emergencies and the seven situations in which the Integral Members are collaborating demonstrate the increasing fragility and volatility of the world in which we live.

We look forward to the opportunity in 2015 to step back and have a strategic look at our future as Integral and what niche added value we really bring to our Members. This is part of finalising our Strategic Plan for 2015-2018, and will ensure ownership and understanding of what Integral is and what its role is for each of our very diverse Members. This will include looking at our IT solutions for disaster monitoring and responses, how we gather and store Member information and how they can access and use this in the easiest possible way.

The move to diversify from purely relying on membership fees for Integral should bear fruit in 2015, and it has been good to begin to understand how to promote our work to a broader audience than just our Members.

Our Board meetings in 2015 will be held in Paris in April, hosted by SEL France, and in Baltimore, USA, hosted by World Relief US in October.
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 15 April 2014 and signed on their behalf by:

A Ryskamp – Chair Elect and Director, Integral Alliance

Güntherdt – 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:
## Integral Alliance Statement of Financial Activities (Incorporating an Income and Expenditure Account)

For the Year Ended 31 December 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Incoming Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From generated funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>£1,850</td>
<td>£600</td>
</tr>
<tr>
<td>Bank Interest</td>
<td>£53</td>
<td>£53</td>
</tr>
<tr>
<td>From charitable Activities</td>
<td>2</td>
<td>£198,223</td>
</tr>
<tr>
<td><strong>Total Incoming Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>£200,126</td>
<td>£152,003</td>
</tr>
<tr>
<td><strong>Resources Expended</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activities for generating funds</td>
<td></td>
<td>£9,730</td>
</tr>
<tr>
<td>Charitable Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Co-ordination and Infrastructure</td>
<td>£47,093</td>
<td>£68,422</td>
</tr>
<tr>
<td>Marketing and Communications</td>
<td>£42,882</td>
<td>£40,110</td>
</tr>
<tr>
<td>Programmes and Development</td>
<td>£84,517</td>
<td>£37,100</td>
</tr>
<tr>
<td>Governance</td>
<td></td>
<td>£9,085</td>
</tr>
<tr>
<td><strong>Total Resources Expended</strong></td>
<td>3</td>
<td>£193,307</td>
</tr>
<tr>
<td><strong>Net Incoming/(Outgoing) Resources and Net Income/(Expenditure) for the year</strong></td>
<td></td>
<td>£6,819</td>
</tr>
<tr>
<td>Funds brought forward</td>
<td></td>
<td>£97,033</td>
</tr>
<tr>
<td><strong>Funds carried forward</strong></td>
<td></td>
<td>£103,852</td>
</tr>
</tbody>
</table>

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 28 to 31 form part of the financial statements.
# BALANCE SHEET

**AS AT 31 DECEMBER 2014**

<table>
<thead>
<tr>
<th>Note</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Fixed Assets</strong></td>
<td>7</td>
<td>4,797</td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors and Prepayments</td>
<td>8</td>
<td>2,808</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td></td>
<td>99,717</td>
</tr>
<tr>
<td></td>
<td></td>
<td>102,525</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>9</td>
<td>(3,470)</td>
</tr>
<tr>
<td><strong>Net Current Assets</strong></td>
<td></td>
<td>99,055</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td>103,852</td>
</tr>
<tr>
<td>Represented by:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Funds of the charity</strong></td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td>103,852</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>103,852</strong></td>
</tr>
</tbody>
</table>

The Directors approved these financial statements on 15 April 2015.

(a) For the year ended 31 December 2014 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 Günhardt – Treasurer and Director Alliance

The notes on pages 28 to 31 form part of these financial statements.
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**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Membership fees</strong></td>
<td>162,458</td>
<td>151,350</td>
</tr>
<tr>
<td><strong>Contributions to programmes</strong></td>
<td>35,765</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>198,223</td>
<td>151,350</td>
</tr>
</tbody>
</table>

3. **RESOURCES EXPENDED BY ACTIVITY**

<table>
<thead>
<tr>
<th><strong>Charitable Activities</strong></th>
<th><strong>Direct Costs</strong></th>
<th><strong>Support Costs</strong></th>
<th><strong>Total</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Activities for raising funds</td>
<td>8,691</td>
<td>1,039</td>
<td>9,730</td>
</tr>
<tr>
<td>Co-ordination and Infrastructure</td>
<td>42,065</td>
<td>5,028</td>
<td>47,093</td>
</tr>
<tr>
<td>Marketing and Communications</td>
<td>38,304</td>
<td>4,578</td>
<td>42,882</td>
</tr>
<tr>
<td>Programmes and Development</td>
<td>75,493</td>
<td>9,024</td>
<td>84,517</td>
</tr>
<tr>
<td><strong>Governance</strong></td>
<td>8,115</td>
<td>970</td>
<td>9,085</td>
</tr>
<tr>
<td><strong>2014 Total</strong></td>
<td>172,668</td>
<td>20,639</td>
<td>193,307</td>
</tr>
<tr>
<td><strong>2013 Total</strong></td>
<td>145,152</td>
<td>13,038</td>
<td>158,190</td>
</tr>
</tbody>
</table>

4. **SUPPORT COSTS**

<table>
<thead>
<tr>
<th><strong>Costs</strong></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Staff Costs</strong></td>
<td>11,778</td>
<td>6,058</td>
</tr>
<tr>
<td><strong>Travel</strong></td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td><strong>Technology</strong></td>
<td>1,623</td>
<td>1,657</td>
</tr>
<tr>
<td><strong>Communications</strong></td>
<td>1,764</td>
<td>1,001</td>
</tr>
<tr>
<td><strong>Professional Support</strong></td>
<td>5,424</td>
<td>4,322</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>20,639</td>
<td>13,038</td>
</tr>
</tbody>
</table>
5. **TOTAL RESOURCES EXPENDED**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This is stated after charging:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,498</td>
<td>1,197</td>
</tr>
<tr>
<td>Independent Examiner’s Fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Examination</td>
<td>1,390</td>
<td>1,320</td>
</tr>
<tr>
<td>Other services</td>
<td>2,943</td>
<td>4,086</td>
</tr>
</tbody>
</table>

6. **SALARIES AND RELATED COSTS**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross salaries</strong></td>
<td>114,893</td>
<td>103,839</td>
</tr>
<tr>
<td>Social Security costs</td>
<td>3,345</td>
<td>7,731</td>
</tr>
<tr>
<td>Pensions</td>
<td>11,311</td>
<td>8,691</td>
</tr>
<tr>
<td>Overseas programme staff</td>
<td>21,530</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>151,079</td>
<td>120,261</td>
</tr>
</tbody>
</table>

Average number of employees (full time equivalent) 3.8 2.5

No employees earned over £60,000

7. **FIXED ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Office Equipment £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Brought forward</strong></td>
<td>4,062</td>
<td></td>
</tr>
<tr>
<td><strong>Additions</strong></td>
<td>4,158</td>
<td></td>
</tr>
<tr>
<td><strong>As at 31 December 2014</strong></td>
<td>8,220</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brought forward</td>
<td>1,925</td>
<td></td>
</tr>
<tr>
<td>Charge for year</td>
<td>1,498</td>
<td></td>
</tr>
<tr>
<td><strong>As at 31 December 2014</strong></td>
<td>3,423</td>
<td></td>
</tr>
<tr>
<td><strong>Net Book Value</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 31 December 2013</td>
<td>2,137</td>
<td></td>
</tr>
<tr>
<td>As at 31 December 2014</td>
<td>4,797</td>
<td></td>
</tr>
</tbody>
</table>
8. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtors</td>
<td></td>
<td>66</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>2,808</td>
<td>6,821</td>
</tr>
<tr>
<td></td>
<td>2,808</td>
<td>6,887</td>
</tr>
</tbody>
</table>

9. CREDITORS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors</td>
<td>-</td>
<td>17</td>
</tr>
<tr>
<td>Accruals</td>
<td>3,470</td>
<td>4,918</td>
</tr>
</tbody>
</table>

10. MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td></td>
<td>£</td>
<td></td>
<td>£</td>
</tr>
<tr>
<td>Designated</td>
<td>-</td>
<td>15,000</td>
<td>(193,307)</td>
<td>15,000</td>
</tr>
<tr>
<td>General</td>
<td>97,033</td>
<td>200,126</td>
<td>(193,307)</td>
<td>88,852</td>
</tr>
<tr>
<td></td>
<td>97,033</td>
<td>200,126</td>
<td>(193,307)</td>
<td>103,852</td>
</tr>
</tbody>
</table>

The designated fund represents monies set side to meet employer social security obligations in respect of non-UK based staff. At 31 December 2014 the amount of the liability was not known but it is anticipated that the amount will crystallise in 2015.

11. ALLOCATION OF NET ASSETS BY FUND

All assets relate to unrestricted funds.

12. TRUSTEE REMUNERATION AND EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Trustees</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Amount reimbursed</td>
<td>£4,000</td>
<td>£4,000</td>
</tr>
<tr>
<td>No trustee received any other remuneration or benefit.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>