DRAFT FOR APPROVAL

Registered Company Number 07876043

Registered Charity Number: 1145812

The Peru Mission

Unaudited Financial statements for the Year Ended

31 December 2025

M Bengston BSc
27 Partridge Close
Ayton
Washington
Tyne and Wear
NE38 0ES

The Peru Mission
Report and accounts
Contents

	Page
Report of the Trustees	1 - 3
Independent Examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 8
Detailed Statement of Financial Activities	9

The Peru Mission
Report of the Trustees for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07876043 (England and Wales)

Registered Charity number
1145812

Registered office
74 Bloomfield Road
Darlington
County Durham
DL3 6RZ

Trustees
Ms Jemima Grace Boyle - appointed 19 September 2024
The Rev Canon Michael John Everitt
Mrs Ruth Anne Everitt
Mr Anthony Graham
Mr Allan Hargreaves - resigned 19 September 2024
Mrs Joanne Hopper Holdsworth
Mr Anthony James Joy
Mr Gerard Moran
Mr Francis Liam Hugh O'Neill
Fr Dennis Tindall - resigned 19 September 2024

Independent Examiner
M Bengston BSc
27 Partridge Close
Ayton
Washington
Tyne and Wear
NE38 0ES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a

limited company, limited by guarantee, and has charitable status being registered with the Charity Commissioners of England and Wales.

Risk Management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims
The Peru Mission was established for the public benefit for the following purposes:
- The relief of need amongst the disadvantaged poor in Peru by the provision of the necessities of life, including the provision of classrooms and food kitchens.
-The advancement of public education amongst persons in Peru by the provision of teachers, books, classroom aids, schools and such other material as is necessary for educational advancement.
-The relief of sickness and the preservation of health by the provision of medicines, volunteer medical staff, clinics, hospitals, and the mounting of health education campaigns designed to improve and preserve health.
-The provision of facilities for recreation and other leisure time occupation for the people of Peru, in the interests of social welfare with the object of improving the conditions of life of the public at large.
-The advancement of religion by the support of faith based groups in the practical expression of the Gospel for the benefit of the community.

The Peru Mission
Report of the Trustees for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Significant activities

The Peru Mission reports that during the financial year 2025 our activities in Peru were the following:

Schools/building

Following the successful completion of the works at Colegio Reino Unido (providing new play areas and planting trees for shade) and Colegio Buenavista Gasparito (build a clean water system, toilet facilities, admin facilities, a kitchen/dining area and two early years classrooms), the work of the mission will next be focusing on a major project at Nuestra Senora de La Purissima nursery school in the very disadvantaged barrio of Toledo, Masusa Port, Iquitos. This will be a fairly long project as the school essentially needs a complete rebuild, including raising the ground level to provide protection from regular flooding.

UK school volunteering visits

The group from St John's School & 6th Form College in Bishop Auckland travelled out to Iquitos to complete work on the project at Colegio Reino Unido in July 2025.
Carmel College in Darlington have recruited a new group and are well underway with their fundraising for their next visit in July 2026 to work on the new project at Nuestra Senora de La Purissima.
St Leonard's Catholic School in Durham are going to be restarting their trips to Iquitos, with a preliminary aim of taking a group out in summer 2028.
We still hope to expand the visits to other schools and are looking at how we could expand into visits from groups from universities and colleges.

Church Support

As usual, our projects coordinator in Iquitos took part in Padre Raymondo Portelli's "sponsored trot" around the city: The Peru Mission are regular sponsors of this event, which raises funds for Padre Raymondo's various projects in Iquitos. With the help of the William Leech foundation, we supported the provision of new catering equipment at the Parish Food Kitchen at the Parish of San Pedro Pescador, Bellavista Nanay where 100 children under 8 years of age and 40 elderly people are served a free lunch each day.

Activities of The Peru Mission in the UK

Joe Plumb, our projects coordinator, visited the UK at the end of 2025 and will be here through the early part of 2026.
He made/is making fundraising visits to parishes in both the north east and north west and will at events for students in secondary schools across the region. Joe also met with students, parents and staff to discuss the trip to Peru in 2026.

Public benefit

When planning the activities of The Peru Mission and responding to emergency crises outlined in the activities mentioned above, the trustees of TPM has been mindful of the Commission's guidance on public benefit. This guidance has helped us to remain focused on the core purposes for which the charity was established. We believe that the range of activities mentioned above are fully compliant with this obligation.

FINANCIAL REVIEW
Reserves policy

It is the policy of the Charity's that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

As at 31 December 2025 the charity's reserves are £ 12,938 (2024 - £12,612).

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

Mr Anthony Graham - Trustee

The Peru Mission

Independent Examiner's report to the board of Trustees on the preparation of the accounts of The Peru Mission 31 December 2025

I report on the accounts for the year ended 31 December 2025 set out on pages five to eight.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 required.

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 the 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 statements 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 Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 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.

Malcolm Bengston
M Bengston BSc
27 Partridge Close
Ayton
Washington
NE38 0ES

….....

The Peru Mission
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Voluntary income	2	14,961	45,125	60,086	78,211
RESOURCES EXPENDED					
Charitable activities					
Charitable activities		18,184	41,566	59,750	79,741
Finance cost		10	-	10	-
Total resources expended		18,194	41,566	59,760	79,741
NET INCOMING (OUTGOING) RESOURCES	3	(3,233)	3,559	326	(1,530)
RECONCILIATION OF FUNDS					
Transfer of funds from unrestricted funds		(730)	730	-	-
Total funds brought forward		4,836	7,776	12,612	14,176
TOTAL FUNDS CARRIED FORWARD		873	12,065	12,938	12,646

The notes form part of these financial statements

The Peru Mission
Balance Sheet
as at 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		873	12,065	12,938	12,612
CREDITORS					
Amounts falling due within one year	**4**	-	-	-	-
NET CURRENT ASSETS/(LIABILITIES)		873	12,065	12,938	12,612
TOTAL ASSETS LESS CURRENT LIABILITIES		873	12,065	12,938	12,612
NET ASSETS/(LIABILITIES)		873	12,065	12,938	12,612
FUNDS	**3**				
Unrestricted funds				873	4,836
Restricted funds				12,065	7,776
TOTAL FUNDS				12,938	12,612

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 3897 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standards for Smaller Entities (effective January 2015).

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

Mr Anthony Graham - Trustee

Mr Anthony James Joy - Trustee

The notes form part of these financial statements

1 ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

2 VOLUNTARY INCOME

	2025 £	2024 £
Donations & Legacies	60,086	78,211

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

3 MOVEMENT IN FUNDS

	As at 01-Jan-25	Net movement in funds	As at 31-Dec-25
	£	£	£
General fund	4,836	(3,963)	873
Restricted funds			
Restricted income	7,776	4,289	12,065
TOTAL FUNDS	12,612	326	12,938

Transfer of Unrestricted funds to Restricted funds during the year amounted to £730.
Net movement in funds, included in the above are as follows:

4

	Incoming resources	Resources expended	Movement in funds
	£	£	£
General fund	14,961	(18,194)	(3,233)
Restricted funds			
Restricted income	45,125	(41,566)	3,559
TOTAL FUNDS	60,086	(59,760)	326

The Peru Mission
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Donation and Legacies	60,086	78,211
Total incoming resources	60,086	78,211
RESOURCES EXPENDED		
Charitable activities		
Consultants fees	18,648	18,648
Computer and IT expenses	-	-
Printing	-	-
Education Materials and Training	38,657	61,127
	57,305	79,775
Governance costs		
Accountancy	-	-
Travel and subsistence	-	-
Support costs		
Finance		
Bank charges	10	-
Total resources expended	57,315	79,775
Net income / (deficit)	2,771	(1,564)