Company registration number 00334296 (England and Wales)

Charity registration number 215409 (England and Wales)

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE OPEN-AIR MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Mr P Brunning Mr S Burton Mr D Cooke Mr D Fielding Mr M Fisher Mr D Gayton Dr O Jack Mr E Mellor
Charity number	215409
Company number	00334296
Registered office	5 Briar Close Banbury Oxfordshire England OX16 9DS
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Drayton Chichester West Sussex PO20 2EW

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THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The committee members present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Mission is an interdenominational evangelical Christian organisation whole primary objectives are twofold:

- Seeking to communicate the Christian gospel message with those who are outside the sphere of the church;
- Seeking to encourage the churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following: pedestrianised shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature distribution, personal conversation, and, in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

Public benefit

The Mission Committee (Trustees) have continued to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian message to those who know little or nothing about it. During 2025, countless people heard something of the message through open-air preaching undertaken by our evangelists, associate workers and those who partner with us. As a result of the preaching, many personal conversations take place, and helpful literature is passed on. Often, we recommend such enquirers to local churches where they can receive further spiritual and pastoral support. In the course of the work, our workers meet many who are suffering from various social problems and, where appropriate, they are referred to relevant agencies who can assist them in their particular need.

Activities

Often our workers are the only people who provide a listening ear to hurting people met on the streets. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, homeless people to local shelters and others with specific issues to appropriate charities with expertise in that field.

Following impediments from the Coronavirus situation, our school’s resources have been used more by churches around the UK. These Bible Exhibitions have been well received by pupils and staff of schools attending these sessions.

Achievements and performance

During 2025, our evangelists and associate workers continued operating in their localities, with around 2,000 open-air meetings taking place. Some media have drawn attention to a rising interest in Christianity in the UK. This has been borne out by the experience of our workers. A total of 263 enquirers’ packs were sent to those seeking further help in understanding the Christian message (a 13% growth on 2024). Over 16,000 Gospels of John were distributed (through our workers and online orders), representing a 65% increase compared to the previous year. Several stories were reported of individuals becoming Christians through hearing the preaching, engaging in personal conversations, and receiving literature. Several young people contacted the office asking for more information or for details of a church near them.

In February, the biennial Family Conference was held in Northampton to provide an opportunity for Mission workers and their families to spend time together in fellowship and receive teaching from the Scriptures. Team events during the year were generally well attended although volunteers for beach missions were lower. These events were important occasions for equipping volunteers in open-air evangelism and keeping local churches informed of the wider work of OAM. Due to staffing constraints, it was necessary to reduce the number of team events this year owing to some of our workers reducing working hours towards their retirement.

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A regular resources newsletter called the Evangelism Toolbox commenced at the beginning of the year. This newsletter contains links to articles, videos, open-air visuals, and literature produced by the Mission. It aims to equip and inspire Christians in open-air evangelism. The email list grew steadily from 388 at the beginning of the year to 731 at the end.

A new leaflet entitled Who Can You Trust? was produced. This has been well received both on the street and by Christians wishing to use it in their own evangelism. It has become one of our most popular titles of the year. The project to refresh the design of our literature has continued, with several more covers being updated. A reprint of John's Gospels was necessary this year because of the increased demand mentioned above.

Three regional Annual Supporters' Days were held in the autumn to facilitate attendance from a wider geographical spread of supporters. Attendance was strongest in the East but lower in the North and West. Two online report and prayer meetings also took place on Zoom.

Financial review

Income from donations and gifts has increased to £460,199 from £433,582 in the prior year. Meanwhile legacy income had decreased to £106,760 from £127,777 in the previous year. Total income from all sources increased to £641,783 compared with £628,728 in 2024. Total expenditure has decreased to £776,186 from £832,341 in the prior year, with a reduction in Evangelist wages during the year, with a reduction in the average number of employees dropping to 16 from 20.

Overall, there was a deficit prior to investment gains in the year of £134,403 compared with £203,613 in 2024.

The Mission's investments have been affected by fluctuations of the stock market and, as a result, the investments have increased by £88,676 in the year, taking the net incoming resources figure to a deficit of £45,727 (2024: Deficit of £155,555).

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the Gospel to those around us.

Reserves policy

The reserves policy is of prime importance in enabling the Mission to fulfil its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:

- To enable the Mission to employ additional evangelists as the opportunities arise;
- To protect against falls in legacy and donation income, which are by nature unpredictable;
- To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
- To hold the necessary funds to finance any redundancy payments, should these become necessary.

Investment policy

In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in gambling, alcohol or tobacco.

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Plans for future periods

The generous giving of individual Christians and churches means that the Mission can continue to meet its aims and objectives. Mindful of a running deficit, the Committee desire the expansion the workforce with another evangelist. This is seen as an investment in the work and in deputation opportunities for local churches. Plans are underway to run a training weekend in 2026 along with the biennial workers' conference. We are also seeking to build upon the regional Annual Supporters' Days with new locations and an additional meeting in London. The Mission is also considering ways to continue building its online presence.

Structure, governance and management

The charity is a company limited by guarantee, having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

The committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Brunning
Mr S Burton
Mr D Cooke
Mr D Fielding
Mr M Fisher
Mr D Gayton
Dr O Jack
Mr E Mellor

Recruitment and appointment of trustees

None of the committee members has any beneficial interest in the company. All of the committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of the Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members / trustees are trained by the experience of corporate discussion and decision-making.

The committee members' report was approved by the Board of Committee Members.

D. Fielding
.....
Mr D Fielding
Trustee

Date: 22 / 09 / 2026 .....

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THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the committee members on my examination of the financial statements of The Open-Air Mission (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the committee members of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a fellow of the Chartered Association of Certified Accountants and an Associate of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Drayton
Chichester
West Sussex
PO20 2EW
England

Dated: 23 / 09 / 2026

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THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	566,959	-	566,959	561,359	-	561,359
Charitable activities	**4**	24,742	-	24,742	20,692	-	20,692
Investments	**5**	50,082	-	50,082	45,800	-	45,800
Other income	**6**	-	-	-	877	-	877
Total income		641,783	-	641,783	628,728	-	628,728
Expenditure on:							
Raising funds	**7**	76,269	-	76,269	77,597	-	77,597
Charitable activities	**8**	699,094	823	699,917	751,006	3,738	754,744
Total expenditure		775,363	823	776,186	828,603	3,738	832,341
Net gains on investments	**13**	-	88,676	88,676	-	48,058	48,058
Net income/(expenditure)		(133,580)	87,853	(45,727)	(199,875)	44,320	(155,555)
Transfers between funds		192,905	(192,905)	-	278,835	(278,835)	-
Net movement in funds	**10**	59,325	(105,052)	(45,727)	78,960	(234,515)	(155,555)
Reconciliation of funds:							
Fund balances at 1 January 2025		327,765	1,462,235	1,790,000	248,805	1,696,750	1,945,555
Fund balances at 31 December 2025		387,090	1,357,183	1,744,273	327,765	1,462,235	1,790,000

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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THE OPEN-AIR MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		25,983		10,506
Investments	**16**		1,331,200		1,451,729
			1,357,183		1,462,235
Current assets					
Stocks	**17**	12,585		10,723	
Debtors	**18**	49,624		56,684	
Cash at bank and in hand		333,557		268,131	
		395,766		335,538	
Creditors: amounts falling due within one year	**19**	(8,676)		(7,773)	
Net current assets			387,090		327,765
Total assets less current liabilities			1,744,273		1,790,000
Net assets			1,744,273		1,790,000
The funds of the charity					
Unrestricted funds - general			387,090		327,765
Unrestricted funds - designated	**22**		1,357,183		1,462,235
			1,744,273		1,790,000

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

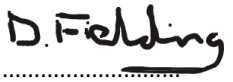
The financial statements were approved by the committee members on 22 / 09 / 2026



.....

Mr D Cooke

Trustee



.....

Mr D Fielding

Trustee

Company registration number 00334296 (England and Wales)

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THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(177,561)		(211,509)
Investing activities					
Purchase of tangible fixed assets		(16,300)		-	
Proceeds from disposal of tangible fixed assets		-		3,250	
Proceeds from Investment		50,000		176,462	
Proceeds from disposal of other investments		159,205		100,000	
Investment income received		50,082		45,800	
Net cash generated from investing activities			242,987		325,512
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			65,426		114,003
Cash and cash equivalents at beginning of year			268,131		154,128
Cash and cash equivalents at end of year			333,557		268,131

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1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Briar Close, Banbury, Oxfordshire, OX16 9DS, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee members in furtherance of their charitable objectives.

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is reasonably certain.

Income from trading activities relate to the sale of literature, and is recognised when goods are sold.

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

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1 Accounting policies **(Continued)**

Investment income is included on the accruals basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 75% direct charitable activities and 25% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Small items costing less than £1,000 are not capitalised but treated as expenses in the year of purchase through the statement of Financial Activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Cash held on deposit that does not meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £Nil, whilst other are sold. A stock provision is calculated for freely distributed items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price, less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS17. Staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the committee members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	460,199	433,582
Legacies	106,760	127,777
	566,959	561,359

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4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Activities in furtherance of the charity's objects		
Sale of leaflet, booklets, CDs and event income	24,742	20,692

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	27,498	36,841
Interest received from listed investments	22,584	8,959
	50,082	45,800

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	877

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7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	-	438
Other fundraising costs	11,286	13,035
Staff costs	25,433	27,447
	36,719	40,920
Trading costs		
Other trading activities	39,550	36,677
Total costs	76,269	77,597

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	514,873	560,562
Depreciation and impairment	823	3,738
Direct costs	23,673	22,855
Insurance	10,645	11,234
Motor expenses	42,214	49,826
Sundry	2,312	4,458
Beach mission	2,388	7,224
Bible Exhibition expenses	2,749	1,392
	599,677	661,289
Share of support and governance costs (see note 9)		
Support	91,105	85,253
Governance	9,135	8,202
	699,917	754,744
Analysis by fund		
Unrestricted funds - general	699,094	751,006
Unrestricted funds - designated	823	3,738
	699,917	754,744

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9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	58,370	59,064
Rent and rates	11,149	7,698
Telephone	1,417	1,187
Printing, Postage, stationary and computer costs	20,169	17,304
Governance costs	9,135	8,202
	100,240	93,455
Analysed between:		
Charitable activities	100,240	93,455

Governance costs comprise:	2025 £	2024 £
Independent examination fees	2,640	2,100
Accountancy	2,940	3,210
Legal and professional	2,510	1,630
Share of support costs	1,045	1,262
	9,135	8,202

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,640	2,100
Depreciation of owned tangible fixed assets	823	3,738
Loss/(profit) on disposal of tangible fixed assets	-	(877)

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11 Committee Members

None of the Committee members (or any persons connected with them) received any remuneration during the year. During the year, two trustees were reimbursed a total of £953 (2024: two trustees reimbursed a total of £1,262) for travel expenses and other direct costs.

Total donations received from the trustees and their related parties during the year was £7,109 (2024: £5,823). Total sales received from the trustees and their related parties during the year was £Nil (2024: £39).

A relative of one trustee was employed by the charity during the year and received a gross salary of £4,197 (2024: £4,798).

During the year, £902 (2024: £881) was spent on Trustee and Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

There were no other disclosable related party transactions during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Evangelists	13	16
Office and support staff	3	4
Total	16	20

Employment costs	2025 £	2024 £
Wages and salaries	516,605	561,197
Social security costs	45,952	46,819
Other pension costs	36,119	39,057
	598,676	647,073

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate remuneration	85,056	84,554

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13 Gains and losses on investments

	Unrestricted funds designated 2025	Unrestricted funds designated 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	87,956	48,058
Sale of investments	720	-
	88,676	48,058

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	13,003	2,416	35,650	51,069
Additions	-	-	16,300	16,300
At 31 December 2025	13,003	2,416	51,950	67,369
Depreciation and impairment				
At 1 January 2025	13,003	1,673	25,887	40,563
Depreciation charged in the year	-	483	340	823
At 31 December 2025	13,003	2,156	26,227	41,386
Carrying amount				
At 31 December 2025	-	260	25,723	25,983
At 31 December 2024	-	743	9,763	10,506

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16 Fixed asset investments

	Listed investments	Other investments	Total
	£	£	£
Cost or valuation			
At 1 January 2025	1,254,663	197,066	1,451,729
Valuation changes	87,956	-	87,956
Disposals	(158,485)	(50,000)	(208,485)
At 31 December 2025	1,184,134	147,066	1,331,200
Carrying amount			
At 31 December 2025	1,184,134	147,066	1,331,200
At 31 December 2024	1,254,663	197,066	1,451,729

Other investments comprise:	Notes	2025 £	2024 £
Non-current cash investments		147,066	197,066

Listed investments included above:	2025 £	2024 £
Listed investments carrying amount	1,184,134	1,258,364

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

17 Stocks

	2025 £	2024 £
Finished goods and goods for resale	12,585	10,723

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £12,585 (2024: £10,723) has been reflected in the Statement of Financial Activities.

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18 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	10	93
Other debtors	24,893	46,741
Prepayments and accrued income	24,721	9,850
	49,624	56,684

Included within Other debtors above are £19,400 (2024: £40,700) of legacies debtors which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

19 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Trade creditors	3,096	2,463
Accruals and deferred income	5,580	5,310
	8,676	7,773

20 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	36,119	39,057

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

The Bible Fund represents monies given for the purchase of new Bibles.

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22 Unrestricted funds - designated

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income.

	At 1 January 2025	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£
Tangible fixed assets	10,506	(823)	16,300	-	25,983
Investments	1,451,729	-	(209,205)	88,676	1,331,200
	1,462,235	(823)	(192,905)	88,676	1,357,183

Previous year:	At 1 January 2024	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£
Tangible fixed assets	4,519	(3,738)	9,725	-	10,506
Investments	1,692,231	-	(288,560)	48,058	1,451,729
	1,696,750	(3,738)	(278,835)	48,058	1,462,235

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	327,765	641,783	(775,363)	192,905	387,090

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	248,805	628,728	(828,603)	278,835	327,765

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24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	-	25,983	25,983
Investments	-	1,331,200	1,331,200
Current assets/(liabilities)	387,090	-	387,090
	387,090	1,357,183	1,744,273

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	-	10,506	10,506
Investments	-	1,451,729	1,451,729
Current assets/(liabilities)	327,765	-	327,765
	327,765	1,462,235	1,790,000

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than the transactions disclosed under note 11 Committee Members.

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26	Cash absorbed by operations	2025	2024
		£	£
	Deficit for the year	(45,727)	(155,555)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(50,082)	(45,800)
	Gain on disposal of tangible fixed assets	-	(877)
	Gain on disposal of investments	(720)	-
	Fair value gains and losses on investments	(87,956)	(48,058)
	Depreciation and impairment of tangible fixed assets	823	3,738
	Movements in working capital:		
	(Increase)/decrease in stocks	(1,862)	10,402
	Decrease in debtors	7,060	24,231
	Increase in creditors	903	410
	Cash absorbed by operations	(177,561)	(211,509)

27 Analysis of changes in net funds

The charity had no material debt during the year.

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