Charity number: 251524

NORTH KASAI MISSION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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NORTH KASAI MISSION

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NORTH KASAI MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report together with the financial statements of the Charity 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 trust deed, the Charities Act 2011, the Charities Statement of Recommended Practice and Financial Reporting Standard FRS 102.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The object of the Charity is to advance the Christian religion by supporting missionary work carried out in the North Kasai area of The Democratic Republic of the Congo. The Charity employs no staff and all work is carried out on a voluntary basis.

The Trustees hold meetings throughout the year as necessary for the purpose of considering the needs of the work and for agreeing distribution of funds. Funds are received by way of gift and are allocated to support the work going on at the discretion of the Trustees.

There has been no change in the objects and policies of the Charity since the last annual report.

ACHIEVEMENTS AND PERFORMANCE

Four issues of a magazine "North Kasai News" were produced during the year in order to provide information about, and stimulate interest in, the work of the Mission. These magazines are made available free of charge to individuals and assemblies who request them.

The general income fund is made up of all gifts received, including from legacies and trusts, together with bank deposit interest; these totalled £155,299 in the year (2024 - £132,506). Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

It has been possible to maintain a flow of funds to those areas both directly and through intermediaries, and to missionaries amounting to £140,432 (2024 - £228,419). The work has been maintained and a greater emphasis given to the school work now that the country is recovering from political difficulties and violence. We have continued to give medical aid to those injured in the conflicts and helped feed and house displaced people and educate children among them.

Literature is still being printed in the Kasai area for distribution.

In setting our objectives and planning our activities, the Trustees gave regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The Charity has assets which are available and adequate to meet its obligations for the foreseeable future. The Trustees continue to invest free reserves in interest bearing bank accounts which provide a reasonable market rate of return, free from significant risk to capital, and which are readily available.

At 31 December 2025 free reserves were £89,854 (2024 - £76,834). The trustees aim to have free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure, but our expenditure is currently far more than our income.

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STRUCTURE GOVERNANCE AND MANAGEMENT

The Trust is a registered charity, number 251524 and is constituted by a Declaration of Trust and Deeds of Assumption dated 10 November 1959, 2 December 1959 and 26 September 1962.

The Trust Deed provides the number of Trustees shall not be less than four and not be more than eight. Appointment of Trustees is governed by the Trustees of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising either through resignation or death of an existing Trustee.

New Trustees undergo an induction and meet with the other Trustees. The Trustees meet quarterly and administer the Charity.

The Trustees review the major risks to which the Charity is exposed. Risks are minimised by the implementation of internal controls with procedures for authorisation of all transactions and projects.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees
The Charity Trustees who served during the year and to the date of this report were:-

Mrs S Smith
Mr T N Sparrow
Dr D S Taylor
Mr P Thomson
Mr K W Wood
Mr D W Scougal

Key management personnel
Mrs S Smith - Treasurer

Charity Office
3 Warwick Hall Walk, Cochrane Park, Newcastle upon Tyne, NE7 7SD

Independent Examiner
John Oswald BA FCA, Stephenson Coates Limited, Accountants, West 2 Asama Court, Newcastle Business Park, Newcastle upon Tyne, NE4 7YD

Bankers
Barclays Bank plc

Solicitors
Balfour + Manson LLP, 56 – 66 Frederick Street, Edinburgh, Scotland, EH2 1LS

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally accepted accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and takings reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on …… and signed on their behalf by:

S Smith
Treasurer

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

NORTH KASAI MISSION

I report to the charity trustees on my examination of the accounts of the charitable trust for the year ended 31 December 2025, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charites Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1) the accounting records were not kept in respect of the charity as required by 130 of the Charities Act; or
2) the accounts do not accord with those accounting records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.

John Oswald BA FCA
Stephenson Coates Limited
Accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

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NORTH KASAI MISSION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025 £ Unrestricted Funds	2024 £ Unrestricted Funds
INCOME FROM:		
Donations and legacies:		
From assemblies and individuals	57,961	90,022
Sponsorship of students	1,320	1,410
Trusts and legacies	94,145	39,541
Investments:		
Bank deposit interest	1,873	1,533
TOTAL INCOME	155,299	132,506
EXPENDITURE ON:		
Charitable activities (note 2)		
Missionary support and distributions for specific purposes	140,432	228,419
Support costs	1,847	1,445
TOTAL EXPENDITURE	142,279	229,864
NET INCOME/(EXPENDITURE)	**13,020**	**(97,358)**
NET MOVEMENT IN FUNDS	**13,020**	**(97,358)**
TOTAL FUNDS BROUGHT FORWARD	76,834	174,192
TOTAL FUNDS CARRIED FORWARD	89,854	76,834

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NORTH KASAI MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	3	10,005	24,617
Cash at bank and in hand		80,700	53,067
		90,705	77,684
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	4	(850)	(850)
NET CURRENT ASSETS AND TOTAL ASSETS LESS TOTAL LIABILITIES		89,854	76,834
FUNDS:			
Unrestricted Funds	6	89,854	76,834
		89,854	76,834

Approved by the Trustees on ..... and signed on their behalf by:

S Smith
Trustee and Treasurer

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1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) issued in October 2019, Charities SORP (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

North Kasai Mission meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

The trustees are satisfied that there are no material uncertainties concerning the Trust's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.2 Income

Voluntary income and donations are accounted for as received by the Charity. Donations received on behalf of specific persons and needs are forwarded direct to those specified and are not included in the financial statements.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Gifts payable are charged when the offer is conveyed to the recipient, except in those cases where the offer is conditional.

1.4 Classification of expenditure

There were no costs of fundraising incurred in year.

Expenditure on charitable activities includes direct and support costs.

Value added tax is not recoverable by the Charity and is accordingly included in the costs incurred.

1.5 Voluntary assistance

Time is expended on the Charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given; accordingly, in accordance with FRS102, it is neither recorded as donated income nor as an expense in the financial statements.

1.6 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have been designated for no other purpose.

1.7 Foreign Currencies

Transactions denominated in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date. Foreign exchange gains and losses incurred are included in the Statement of Financial Activities within expenditure on charitable activities for the period in which they are incurred.

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2. CHARITABLE ACTIVITIES

	2025 £	2024 £
Missionary support and distributions For specific purposes		
Remitted to DRC for general and station costs	137,232	215,417
Bibles and other literature	-	10,445
Paid to retired missionaries	3,200	2,557
	140,432	228,419
Support costs		
Bank charges and exchange rate losses/(gains)	(182)	5
Provision of "North Kasai News"	1,201	1,392
Independent examiner's fees	828	48
	1,847	1,445

There were no expenses payable to the Trustees for the year (2024: £0).

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £0). There were no employees during the year and there was no remuneration paid.

3. DEBTORS

	2025 £	2024 £
Gift aid recoverable	10,005	24,617
	10,005	24,617

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	850	850
	850	850

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5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Net current assets	89,854	-	89,854	76,834
	89,854	-	89,854	76,834

6. FUND RECONCILIATION

Year ended 31 December 2025

	At 1 January	Income	Expenditure	At 31 December
Unrestricted funds				
General funds	76,834	155,299	(142,279)	89,854
Total funds	76,834	155,299	(142,279)	86,854

Year ended 31 December 2024

Unrestricted funds				
General funds	174,192	132,506	(229,864)	76,834
Total funds	174,192	132,506	(229,864)	76,834

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

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